

Taxation statistics 2009–10

Table 4A: Partnership returns

Selected items, by fine industry² (amounts only), 2009–10 income year¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

(c) Item amounts only have been included in this table.

1 The statistics for the 2009–10 income year were sourced from 2009 partnership income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'source of partnership statistics' section in the 'Partnerships' chapter of *Taxation statistics 2009–10*.

2 The industry groups are based on the Australian and New Zealand Industrial Classification (ANZSIC) 2006 Business Register codes.

3 Other manufacturing includes, cigarette and tobacco product manufacturing.

4 Other electricity related includes: Electricity transmission, Electricity distribution and Electricity on selling and Market operation.

5 Rail freight or passenger transport includes rail freight transport and rail passenger transport.

6 'Investment income recipients' statistics, previously reported in *Taxation statistics 2005–06* and all other previous year editions, are now included in this category.

7 Includes partnerships that did not state their industry and those whose stated industry was unknown.

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Table 4A: Partnership returns

Selected items, by fine industry², 2009–10 income year¹

Business income, expense and reconciliation items	Number of partnerships	Gross payments where ABN not quoted - PP	Gross payments where ABN not quoted - NPP	Gross payments subject to foreign resident withholding - PP	Gross payments subject to foreign resident withholding - NPP	Assessable government industry payments - PP	Assessable government industry payments - NPP	Other business income - pp	Other business income - NPP
	no.	\$	\$	\$	\$	\$	\$	\$	\$
Agriculture, forestry and fishing									
Nursery and floriculture production	1,245	15,671	0	0	0	699,328	106,874	138,273,474	54,767,474
Mushroom and vegetable growing	3,125	699,243	3,352	0	0	7,387,316	358,159	750,247,387	96,825,625
Fruit and tree nut growing	9,145	260,201	42,715	0	0	15,413,959	2,112,932	1,206,127,780	264,032,437
Sheep, beef cattle and grain farming	63,100	1,052,456	211,764	0	0	252,577,865	5,893,013	12,268,042,912	1,285,668,068
Other crop growing	4,880	391,072	110,210	0	0	25,347,199	1,465,303	1,174,740,328	123,743,562
Dairy cattle farming	8,295	88,266	2,791	0	0	25,565,940	636,301	2,380,699,515	127,782,726
Poultry farming	655	2,546	0	0	0	663,217	40,252	209,007,917	49,473,914
Deer farming	110	71,323	0	0	0	67,062	3,198	6,092,080	838,054
Other livestock farming	3,760	89,544	54,912	17,425	0	3,082,719	323,272	379,597,721	105,818,342
Aquaculture	425	0	0	0	0	643,835	6,486	53,753,549	11,178,012
Forestry and logging	1,400	0	1,216	0	0	531,279	866,436	46,126,531	58,342,635
Fishing	1,565	411	3,120	0	0	7,285,789	483,305	252,849,815	66,067,953
Hunting and trapping	145	0	0	0	0	25,135	47,610	2,425,800	19,298,284
Forestry support services	170	0	0	0	0	115,135	26,108	8,474,208	7,447,293
Agriculture and fishing support services	3,190	159,303	103,421	0	0	4,322,020	5,188,602	200,212,159	448,023,477
Total agriculture, forestry and fishing	101,220	2,830,036	533,501	17,425	0	343,727,798	17,557,851	19,076,671,176	2,719,307,856
Mining									
Coal mining	15	0	0	0	0	0	4,162,052	36,474	136,510,963
Oil and gas extraction	15	0	0	0	0	712	17,676	17,785	13,247,209
Metal ore mining	75	0	0	0	0	29,945	2,469,172	1,930,854	669,395,541
Construction material mining	170	0	0	0	0	11,768	679,243	1,802,416	64,322,485
Other non-metallic mineral mining and quarrying	115	0	0	0	0	39,256	135,127	1,742,336	9,541,187
Exploration	40	0	0	0	0	8,387	42,060	434,031	4,554,222
Other mining support services	85	0	0	0	5,000	3,189	243,626	289,490	319,423,395
Total mining	520	0	0	0	5,000	93,257	7,748,956	6,253,386	1,216,995,002
Manufacturing									
Meat and meat product manufacturing	120	0	0	0	0	152,922	43,683	173,749,726	444,131,223
Seafood processing	25	0	0	0	0	4,046	1,828	452,977	7,215,937
Dairy product manufacturing	50	0	0	0	0	4,383	52,693	1,702,020	94,513,648
Fruit and vegetable processing	95	0	0	0	0	21,268	10,363	29,930,033	27,661,520
Oil and fat manufacturing	35	0	113,397	0	0	373	16	1,006,955	262,062,997
Grain mill and cereal product manufacturing	45	0	0	0	0	9,882	0	470,018	13,813,567
Bakery product manufacturing	1,445	0	0	0	0	35,694	454,219	2,450,015	593,941,030
Sugar and confectionery manufacturing	55	0	49,749	0	0	3,404	17,067	201,712	228,939,289
Other food product manufacturing	135	0	702,700	0	0	38,122	152,243	5,494,909	281,422,101
Beverage manufacturing	400	0	0	0	0	1,705,127	525,029	34,145,320	66,683,835
Textile manufacturing	20	0	0	0	0	0	0	355,655	2,757,845
Leather tanning, fur dressing and leather product manufacturing	120	2,211	10,530	0	0	12,002	16,097	1,772,069	11,524,700
Textile product manufacturing	535	0	654,467	0	0	7,768	22,193	427,398	143,565,455
Knitted product manufacturing	15	0	0	0	0	0	29,056	0	6,089,571
Clothing and footwear manufacturing	875	0	105,972	0	277	5,503	93,374	266,667	133,759,029
Log sawmilling and timber dressing	245	0	0	0	0	80,815	299,292	19,868,760	63,775,074
Other wood product manufacturing	875	77,953	100,718	0	0	7,104	594,030	1,292,625	370,732,861
Pulp, paper and paperboard manufacturing	20	0	0	0	0	0	7,623	1,696	7,533,736
Converted paper product manufacturing	50	0	0	0	0	0	0	47,193	38,121,946
Printing and printing support services	935	0	8,071	0	0	0	26,106	209,344	345,695,225
Reproduction of recorded media	15	0	236,772	0	0	0	0	0	1,329,913
Petroleum and coal product manufacturing	20	0	43,458	0	0	0	127	0	20,039,459
Basic chemical manufacturing	5	0	0	0	0	0	0	39,597	5,299,839
Basic polymer manufacturing	20	0	0	0	0	0	22,935	0	22,731,508
Fertiliser and pesticide manufacturing	35	0	0	0	0	755	1,804	839,065	17,853,189
Pharmaceutical and medicinal product manufacturing	15	0	0	0	0	13,927	2,608	1,815,996	3,965,073
Cleaning compound and toiletry preparation manufacturing	95	0	0	0	0	0	6,652	22,272	15,500,857
Other basic chemical product manufacturing	15	0	0	0	0	3,697	0	241,867	10,560,316
Polymer product manufacturing	290	0	129,383	0	0	27,160	30,491	288,597	137,700,549
Natural rubber product manufacturing	20	0	0	0	0	0	0	0	7,234,635
Glass and glass product manufacturing	150	0	0	0	0	0	13,089	27,933	27,486,617
Ceramic product manufacturing	155	983	15,779	0	0	7,125	3,600	108,387	20,310,451
Cement, lime, plaster and concrete product manufacturing	220	0	0	0	0	6,165	173,583	2,119,804	132,156,852
Other non-metallic mineral product manufacturing	135	0	0	0	0	0	11,577	30,916	48,424,556
Basic ferrous metal manufacturing	170	0	0	0	0	1,971	78,348	241,401	67,193,412

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Table 4A: Partnership returns

Selected items, by fine industry², 2009–10 income year¹

Business income, expense and reconciliation items	Total business income - PP	Total business income - NPP	Total business income	Foreign resident withholding expenses	Contractor/ subcontractor & commission expenses	Superannuation expenses	Cost of sales	Bad debts	Lease expenses
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Agriculture, forestry and fishing									
Nursery and floriculture production	138,988,473	54,874,348	193,862,821	0	3,702,008	1,729,167	51,647,802	407,791	608,613
Mushroom and vegetable growing	758,333,946	97,187,136	855,521,082	0	39,888,189	5,737,443	114,485,988	164,134	4,471,045
Fruit and tree nut growing	1,221,801,940	266,188,084	1,487,990,024	569,645	88,196,501	12,612,837	231,848,981	1,207,068	6,156,270
Sheep, beef cattle and grain farming	12,521,673,233	1,291,902,805	13,813,576,038	343,193	362,935,832	43,334,200	1,879,890,936	2,744,174	136,643,168
Other crop growing	1,201,041,434	125,319,075	1,326,360,509	38,539	65,766,255	5,875,167	70,329,689	832,432	11,876,299
Dairy cattle farming	2,406,353,721	128,421,818	2,534,775,539	1,110	50,684,755	8,734,466	158,056,435	160,453	25,385,963
Poultry farming	209,673,680	49,514,166	259,187,846	0	2,033,973	1,736,097	67,642,614	40,427	1,033,067
Deer farming	6,230,465	841,252	7,071,717	0	354,483	24,398	783,945	0	7,676
Other livestock farming	382,787,409	106,196,526	488,983,935	8	9,744,830	1,868,837	81,710,756	222,155	3,525,542
Aquaculture	54,397,384	11,184,498	65,581,882	0	1,739,650	861,013	10,966,125	88,346	751,118
Forestry and logging	46,657,810	59,210,287	105,868,097	23,102	4,285,721	1,103,558	16,456,869	367,499	339,814
Fishing	260,136,015	66,554,378	326,690,393	28,628	13,926,575	2,041,134	26,565,644	141,816	11,431,494
Hunting and trapping	2,450,935	19,345,894	21,796,829	0	532,081	53,274	4,707,772	0	58,891
Forestry support services	8,589,343	7,473,401	16,062,744	0	919,693	229,238	1,263,975	337	9,940
Agriculture and fishing support services	204,693,482	453,315,500	658,008,982	344,691	23,736,925	5,045,777	98,872,342	293,335	5,561,640
Total agriculture, forestry and fishing	19,423,809,270	2,737,529,168	22,161,338,438	1,348,916	668,447,471	90,986,606	2,815,229,873	6,669,967	207,860,540
Mining									
Coal mining	36,474	140,673,015	140,709,489	0	20,136	4,209,533	451,563	0	197,284
Oil and gas extraction	18,497	13,264,885	13,283,382	0	1,130	26,221	179,125	0	2,121
Metal ore mining	1,960,799	671,864,713	673,825,512	0	42,701,351	65,113	187,879,267	0	66,640
Construction material mining	1,814,184	65,001,728	66,815,912	0	4,919,343	622,716	12,716,004	221,844	329,251
Other non-metallic mineral mining and quarrying	1,781,592	9,676,314	11,457,906	0	1,157,409	63,281	763,920	473	453,597
Exploration	442,418	4,596,282	5,038,700	0	46,821	50,783	463,892	0	48,658
Other mining support services	292,679	319,672,021	319,964,700	0	232,668,051	1,114,346	8,775,096	0	286,026
Total mining	6,346,643	1,224,748,958	1,231,095,601	0	281,514,241	6,151,993	211,228,867	222,317	1,383,577
Manufacturing									
Meat and meat product manufacturing	173,902,648	444,174,906	618,077,554	0	1,791,028	3,406,065	491,331,985	684,029	596,206
Seafood processing	457,023	7,217,765	7,674,788	0	0	148,062	2,209,836	0	988
Dairy product manufacturing	1,706,403	94,566,341	96,272,744	0	315,117	738,061	58,381,866	28,852	567,627
Fruit and vegetable processing	29,951,301	27,671,883	57,623,184	0	594,695	695,269	36,351,279	621	15,416
Oil and fat manufacturing	1,007,328	262,176,410	263,183,738	0	5,873,214	1,166,023	121,375,085	138,352	0
Grain mill and cereal product manufacturing	479,900	13,813,567	14,293,467	0	71,722	188,189	5,630,257	212	12,406
Bakery product manufacturing	2,485,709	594,395,249	596,880,958	22,559	1,874,873	8,719,013	228,191,120	96,096	1,193,893
Sugar and confectionery manufacturing	205,116	229,006,105	229,211,221	0	58,873	186,634	175,827,048	0	23,333
Other food product manufacturing	5,533,031	282,277,044	287,810,075	0	217,512	283,463	206,239,944	12,203	285,911
Beverage manufacturing	35,850,447	67,208,864	103,059,311	0	1,985,622	1,012,086	44,639,583	171,413	275,996
Textile manufacturing	355,655	2,757,845	3,113,500	0	11,913	27,281	1,020,202	0	10,432
Leather tanning, fur dressing and leather product manufacturing	1,786,282	11,551,327	13,337,609	0	228,546	62,745	4,647,322	4,143	109,154
Textile product manufacturing	435,166	144,242,115	144,677,281	38,625	3,862,476	1,447,785	61,124,357	180,799	110,991
Knitted product manufacturing	0	6,118,627	6,118,627	0	245,527	69,677	3,614,828	0	0
Clothing and footwear manufacturing	272,170	133,958,652	134,230,822	0	7,933,587	1,151,867	52,113,443	47,222	257,715
Log sawmilling and timber dressing	19,949,575	64,074,366	84,023,941	0	1,345,829	756,026	38,450,862	6,837	150,643
Other wood product manufacturing	1,377,682	371,427,609	372,805,291	0	10,749,691	5,275,883	175,791,700	503,598	851,878
Pulp, paper and paperboard manufacturing	1,696	7,541,359	7,543,055	0	368,748	94,292	2,975,743	7,465	2,530
Converted paper product manufacturing	47,193	38,121,946	38,169,139	0	1,049,903	129,557	15,470,796	28,326	4,775
Printing and printing support services	209,344	345,729,402	345,938,746	2,085	7,902,460	4,034,102	154,861,500	436,697	1,922,452
Reproduction of recorded media	0	1,566,685	1,566,685	0	32,906	19,928	434,635	2,338	0
Petroleum and coal product manufacturing	0	20,083,044	20,083,044	0	474,725	335,773	6,289,179	31,389	0
Basic chemical manufacturing	39,597	5,299,839	5,339,436	0	604,945	74,932	2,297,776	31,594	4,347
Basic polymer manufacturing	0	22,754,443	22,754,443	0	884,822	256,839	12,114,894	112,963	9,900
Fertiliser and pesticide manufacturing	839,820	17,854,993	18,694,813	51,481	1,091,165	98,581	6,954,211	2,399	270,872
Pharmaceutical and medicinal product manufacturing	1,829,923	3,967,681	5,797,604	0	244,994	27,661	2,462,702	0	5,142
Cleaning compound and toiletry preparation manufacturing	22,272	15,507,509	15,529,781	0	96,688	115,252	6,016,332	13,582	49,818
Other basic chemical product manufacturing	245,564	10,560,316	10,805,880	0	5,684	139,408	4,167,225	5,230	0
Polymer product manufacturing	315,757	137,860,423	138,176,180	0	1,155,431	1,812,944	66,486,066	183,713	924,990
Natural rubber product manufacturing	0	7,234,635	7,234,635	0	270,689	128,832	2,926,952	0	14,886
Glass and glass product manufacturing	27,933	27,499,706	27,527,639	0	460,730	332,333	10,884,864	48,793	29,038
Ceramic product manufacturing	116,495	20,329,830	20,446,325	0	80,218	273,676	7,990,683	26,718	180
Cement, lime, plaster and concrete product manufacturing	2,125,969	132,330,435	134,456,404	0	9,078,456	1,333,809	62,642,975	290,755	258,403
Other non-metallic mineral product manufacturing	30,916	48,436,133	48,467,049	0	1,350,451	642,640	15,624,811	227,959	24,545
Basic ferrous metal manufacturing	243,372	67,271,760	67,515,132	0	1,005,396	860,358	32,839,595	54,614	65,949

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Table 4A: Partnership returns
Selected items, by fine industry², 2009–10 income year¹

Business income, expense and reconciliation items	Rent expenses	Total interest expenses	Total royalty expenses	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	All other expenses	Total expenses	Income reconciliation adjustments
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Agriculture, forestry and fishing									
Nursery and floriculture production	3,345,457	9,256,692	637,548	14,238,497	7,470,562	6,459,351	73,785,533	173,289,021	-442,918
Mushroom and vegetable growing	14,753,691	40,462,712	137,507	63,048,732	17,546,202	35,146,353	411,235,710	747,077,706	435,450
Fruit and tree nut growing	19,320,529	125,650,763	447,616	133,858,174	32,016,069	69,173,802	791,588,686	1,512,646,941	5,873,303
Sheep, beef cattle and grain farming	304,120,998	1,538,195,255	1,772,035	1,469,365,525	286,476,387	877,737,183	6,923,006,010	13,845,641,051	-24,531,068
Other crop growing	13,408,699	130,103,677	371,787	99,452,591	14,496,653	96,419,201	699,726,065	1,208,697,054	3,762,772
Dairy cattle farming	42,005,226	218,908,676	404,215	209,601,839	34,637,979	142,460,083	1,540,344,525	2,431,385,725	-5,849,709
Poultry farming	3,606,698	16,249,523	3,908	22,488,941	4,776,956	9,527,764	92,141,402	221,281,370	-55,870
Deer farming	180,506	749,929	0	1,223,260	355,259	691,633	3,663,799	8,034,888	-73,468
Other livestock farming	6,091,568	37,069,880	112,170	47,080,982	17,092,183	24,330,703	288,668,663	517,518,277	-1,762,963
Aquaculture	787,415	3,019,066	8,424	5,291,305	1,745,108	3,579,760	36,501,688	65,339,018	-121,644
Forestry and logging	1,446,215	7,416,938	1,083,769	10,540,320	3,844,881	6,151,009	49,327,382	102,386,777	665,982
Fishing	1,726,541	16,555,442	425,386	20,870,854	6,140,986	18,716,195	132,925,217	251,495,912	-5,712,150
Hunting and trapping	156,057	546,183	6,386	1,301,135	944,135	480,953	4,664,331	13,451,198	171,921
Forestry support services	60,276	671,720	10,067	1,493,083	571,127	631,381	8,854,152	14,714,989	-55,629
Agriculture and fishing support services	6,253,693	42,628,987	370,508	82,830,490	16,688,205	49,001,211	271,177,313	602,805,207	977,212
Total agriculture, forestry and fishing	417,263,569	2,187,485,443	5,791,326	2,182,685,728	444,802,692	1,340,506,582	11,327,610,476	21,715,765,134	-26,718,779
Mining									
Coal mining	51,384	1,524,570	0	5,708,663	2,019,347	13,001,582	90,170,285	117,354,347	-50,716
Oil and gas extraction	28,339	41,176	0	279,480	333,482	37,927	16,365,350	17,294,351	4,908,277
Metal ore mining	178,106	416,864	39,325,963	30,335,264	396,391	587,391	6,676,094	308,628,444	-1,674,050
Construction material mining	514,792	2,031,942	1,147,516	5,117,697	913,434	4,666,175	23,740,515	56,941,229	183,582
Other non-metallic mineral mining and quarrying	111,204	640,969	63,479	1,315,387	361,143	752,662	5,011,025	10,694,549	-8,877
Exploration	2,101	223,851	0	622,572	222,999	250,537	2,558,969	4,491,183	-28,114
Other mining support services	421,629	1,186,431	0	6,196,729	1,602,783	2,890,427	46,517,650	301,659,168	-44,466
Total mining	1,307,555	6,065,803	40,536,958	49,575,792	5,849,579	22,186,701	191,039,888	817,063,271	3,285,636
Manufacturing									
Meat and meat product manufacturing	4,411,250	7,212,106	273	9,049,894	2,082,065	6,508,541	76,897,928	603,971,370	213,520
Seafood processing	133,131	74,051	0	187,456	146,423	116,951	3,485,229	6,502,127	8,800
Dairy product manufacturing	1,255,459	533,966	0	1,183,607	353,415	408,223	18,462,261	82,228,454	379,130
Fruit and vegetable processing	1,048,086	457,120	0	1,778,775	875,329	1,994,754	14,091,488	57,902,832	44,152
Oil and fat manufacturing	525,763	2,111,552	0	6,883,983	487,985	5,769,908	90,273,476	234,605,341	34,840
Grain mill and cereal product manufacturing	795,775	438,106	0	670,147	348,019	199,035	4,369,978	12,723,846	-7,338
Bakery product manufacturing	43,092,003	10,159,269	469,193	17,040,538	6,633,684	5,577,376	204,549,159	527,618,776	149,651
Sugar and confectionery manufacturing	1,433,740	2,368,858	0	1,576,989	356,255	3,427,332	34,431,057	219,690,119	1,399
Other food product manufacturing	969,702	1,363,299	5,256,061	5,200,929	787,093	621,043	45,626,852	266,864,012	-180,469
Beverage manufacturing	3,214,972	5,421,545	4,552	8,205,888	1,913,001	2,793,812	34,533,226	104,171,696	965,665
Textile manufacturing	260,972	69,062	0	116,092	97,262	47,564	1,004,927	2,665,707	-3,153
Leather tanning, fur dressing and leather product manufacturing	412,298	497,092	6,512	623,955	613,006	295,592	3,835,465	11,335,830	15,828
Textile product manufacturing	3,943,551	2,773,269	109,012	4,179,565	3,117,133	903,335	40,092,452	121,883,350	-43,924
Knitted product manufacturing	345,157	131,069	0	60,370	37,726	22,196	945,714	5,472,264	9,613
Clothing and footwear manufacturing	6,379,073	2,696,207	48,511	3,254,517	3,298,172	744,088	30,753,403	108,677,805	264,850
Log sawmilling and timber dressing	706,764	2,616,042	2,568,710	5,147,463	1,592,684	3,730,407	22,554,273	79,626,540	669,114
Other wood product manufacturing	10,366,558	5,408,277	46,629	9,914,378	8,026,620	2,668,021	104,438,821	334,042,054	-194,677
Pulp, paper and paperboard manufacturing	120,157	182,796	0	359,173	227,687	86,884	2,179,209	6,604,684	12,428
Converted paper product manufacturing	859,517	429,902	0	1,335,258	299,028	677,008	14,485,544	34,769,614	609
Printing and printing support services	10,474,527	5,956,415	2,310,160	13,274,101	5,248,299	2,480,891	92,323,216	301,226,905	1,686,036
Reproduction of recorded media	88,166	7,869	5,618	56,616	44,943	13,041	479,886	1,185,946	0
Petroleum and coal product manufacturing	270,685	114,978	0	950,944	166,414	671,344	8,352,212	17,657,643	8,412
Basic chemical manufacturing	77,568	61,938	0	158,235	322,490	26,943	1,284,608	4,945,376	0
Basic polymer manufacturing	932,759	447,853	0	810,236	421,578	159,708	5,033,794	21,185,346	-138,247
Fertiliser and pesticide manufacturing	474,578	395,814	0	902,524	217,882	681,300	5,594,546	16,735,353	-169,296
Pharmaceutical and medicinal product manufacturing	71,953	441,886	46,770	214,430	66,653	97,698	1,466,788	5,146,677	7,948
Cleaning compound and toiletry preparation manufacturing	511,296	410,808	0	517,185	467,629	193,703	4,503,402	12,895,695	-97,544
Other basic chemical product manufacturing	316,411	66,380	0	141,655	126,753	119,202	3,608,563	8,696,511	8,135
Polymer product manufacturing	4,141,144	2,176,613	6,125	4,289,446	2,243,632	1,410,227	33,837,979	118,668,310	304,124
Natural rubber product manufacturing	248,860	165,225	0	169,547	120,713	30,724	2,131,371	6,207,799	-7,357
Glass and glass product manufacturing	973,585	474,116	0	816,298	902,140	197,786	7,415,376	22,874,059	-53,907
Ceramic product manufacturing	485,260	283,115	0	719,570	746,951	422,442	7,299,022	18,327,835	65,522
Cement, lime, plaster and concrete product manufacturing	2,029,570	2,535,225	394,327	4,694,162	2,306,708	2,392,963	30,033,419	117,990,772	140,784
Other non-metallic mineral product manufacturing	1,243,250	954,126	0	2,035,010	1,335,893	444,965	17,250,411	41,134,061	390,031
Basic ferrous metal manufacturing	1,348,227	897,857	0	1,684,619	1,242,053	382,876	18,373,852	58,755,396	89,036

Taxation statistics 2009–10

Table 4A: Partnership returns

Selected items, by fine industry², 2009–10 income year¹

Business income, expense and reconciliation items	Expense reconciliation adjustments	Net business profit - PP	Net business loss - PP	Net business profit - NPP	Net business loss - NPP	Total net business income or loss
	\$	\$	\$	\$	\$	\$
Agriculture, forestry and fishing						
Nursery and floriculture production	-3,552,329	22,207,728	-12,591,433	9,932,817	-2,801,756	16,788,444
Mushroom and vegetable growing	-12,869,694	126,067,688	-40,537,253	14,917,535	-4,045,988	96,401,982
Fruit and tree nut growing	-23,186,298	155,153,655	-207,732,708	44,253,044	-32,043,709	-40,316,125
Sheep, beef cattle and grain farming	-370,158,651	1,389,625,794	-1,988,889,118	287,232,614	-91,415,930	-403,428,278
Other crop growing	-38,419,971	191,148,336	-125,451,771	29,797,098	-11,746,443	83,747,220
Dairy cattle farming	-46,379,453	224,996,253	-190,722,158	28,011,661	-10,086,779	52,159,831
Poultry farming	-5,095,137	36,658,576	-8,581,654	6,940,307	-2,160,347	32,856,882
Deer farming	-322,840	265,187	-1,961,285	218,775	-131,679	-1,609,002
Other livestock farming	-9,821,316	53,330,395	-99,736,374	21,960,998	-15,645,487	-40,090,468
Aquaculture	1,453,079	10,214,948	-9,869,596	2,070,399	-946,641	1,469,110
Forestry and logging	-3,488,387	9,621,413	-17,129,367	11,036,615	-2,924,985	603,676
Fishing	152,346	70,365,514	-11,195,144	14,073,406	-3,593,392	69,650,384
Hunting and trapping	-166,714	462,781	-540,358	2,602,238	-363,823	2,160,838
Forestry support services	-354,769	2,183,381	-1,302,627	2,203,097	-2,146,475	937,376
Agriculture and fishing support services	-25,153,682	21,767,076	-39,357,464	77,511,658	-28,717,458	31,203,812
Total agriculture, forestry and fishing	-537,363,816	2,314,068,725	-2,755,598,310	552,762,262	-208,770,892	-97,464,318
Mining						
Coal mining	7,974,885	0	-61,952	31,356,585	-15,322	31,279,311
Oil and gas extraction	-124,922	0	-36,016	863,161	-54,759	772,386
Metal ore mining	-16,701,996	97,062	-560,039	346,032,446	-748,971	344,820,498
Construction material mining	-779,983	443,753	-510,385	11,194,286	-1,845,668	9,281,986
Other non-metallic mineral mining and quarrying	40,472	199,839	-114,171	1,876,717	-1,167,433	794,952
Exploration	63,672	115,607	-231,697	1,172,782	-473,617	583,075
Other mining support services	-2,029,845	23,589	-131,388	16,973,313	-634,293	16,231,221
Total mining	-11,557,717	879,850	-1,645,648	409,469,290	-4,940,063	403,763,429
Manufacturing						
Meat and meat product manufacturing	-1,787,651	859,469	-5,560,393	22,533,493	-2,098,958	15,733,611
Seafood processing	-2,159	121,723	-87,456	1,170,750	-25,715	1,179,302
Dairy product manufacturing	244,469	103,903	-361,005	14,252,755	-118,814	13,876,839
Fruit and vegetable processing	-487,445	380,060	-3,641,089	2,907,674	-369,585	-722,940
Oil and fat manufacturing	-4,000,785	108,731	-213,232	24,777,501	-60,548	24,612,452
Grain mill and cereal product manufacturing	-88,816	28,906	-81,028	1,760,501	-234,912	1,473,467
Bakery product manufacturing	-2,720,704	326,484	-465,687	72,691,013	-5,878,519	66,673,291
Sugar and confectionery manufacturing	1,023,842	56,797	-4,042	10,686,369	-192,783	10,546,341
Other food product manufacturing	-1,425,439	426,416	-493,159	20,250,228	-843,347	19,340,138
Beverage manufacturing	-1,239,045	4,561,047	-5,734,298	6,373,903	-6,127,101	-926,449
Textile manufacturing	-184,480	202,650	-3,470	413,443	-352,463	260,160
Leather tanning, fur dressing and leather product manufacturing	-76,143	288,535	-349,874	2,680,844	-631,640	1,987,865
Textile product manufacturing	-254,824	39,910	-231,153	23,919,408	-1,381,118	22,347,047
Knitted product manufacturing	1,922	0	0	690,879	-52,051	638,828
Clothing and footwear manufacturing	-840,968	45,177	-145,083	26,864,105	-1,945,290	24,818,909
Log sawmilling and timber dressing	-507,024	1,754,452	-1,555,637	7,242,039	-2,917,257	4,523,597
Other wood product manufacturing	-1,553,294	153,937	-505,083	43,129,766	-4,973,281	37,805,339
Pulp, paper and paperboard manufacturing	-38,150	0	-3,065	940,488	-17,960	919,463
Converted paper product manufacturing	-105,972	4,441	-721	3,618,426	-327,984	3,294,162
Printing and printing support services	-2,819,301	3,454	-191,889	48,322,886	-4,737,611	43,396,840
Reproduction of recorded media	-3,163	0	0	395,868	-89,238	306,630
Petroleum and coal product manufacturing	-89,257	0	0	2,462,330	-117,774	2,344,556
Basic chemical manufacturing	-5,202	12,476	0	406,156	-29,774	388,858
Basic polymer manufacturing	21,392	0	0	1,531,522	-79,280	1,452,242
Fertiliser and pesticide manufacturing	69,572	35,501	-221,623	2,198,818	-93,007	1,919,689
Pharmaceutical and medicinal product manufacturing	-85,150	64,910	-16,324	588,398	-63,259	573,725
Cleaning compound and toiletry preparation manufacturing	-187,581	0	-37,296	2,698,297	-311,040	2,349,961
Other basic chemical product manufacturing	21,805	3,993	-186,377	2,355,176	-33,483	2,139,309
Polymer product manufacturing	-325,033	10,607	-262,591	21,589,796	-1,850,851	19,486,961
Natural rubber product manufacturing	-58,522	0	0	1,021,551	-45,809	975,742
Glass and glass product manufacturing	74,418	0	-12,489	5,107,905	-419,582	4,675,834
Ceramic product manufacturing	-79,236	54,128	-9,505	2,968,917	-896,808	2,116,732
Cement, lime, plaster and concrete product manufacturing	-1,212,882	397,440	-127,919	16,645,190	-1,649,099	15,265,612
Other non-metallic mineral product manufacturing	120,069	7,627	-2,406	8,221,552	-383,685	7,843,088
Basic ferrous metal manufacturing	74,661	10,980	-127,532	9,595,906	-545,921	8,933,433

Taxation statistics 2009–10
Table 4A: Partnership returns
Selected items, by fine industry², 2009–10 income year¹

Business income, expense and reconciliation items	Number of partnerships	Gross payments where ABN not quoted - PP	Gross payments where ABN not quoted - NPP	Gross payments subject to foreign resident withholding - PP	Gross payments subject to foreign resident withholding - NPP	Assessable government industry payments - PP	Assessable government industry payments - NPP	Other business income - pp	Other business income - NPP
	no.	\$	\$	\$	\$	\$	\$	\$	\$
Basic ferrous metal product manufacturing	50	0	0	0	0	0	6,760	11,742	16,367,825
Basic non-ferrous metal manufacturing	20	0	0	0	0	0	1,335	110,427	16,007,498,109
Basic non-ferrous metal product manufacturing	25	0	0	0	0	0	1,000	35,485	24,968,005
Iron and steel forging	10	0	0	0	0	0	0	0	5,395,693
Structural metal product manufacturing	720	0	120,550	0	0	5,339	171,776	1,491,792	467,996,716
Metal container manufacturing	195	0	0	0	0	6,652	69,328	656,998	38,625,906
Sheet metal product manufacturing (except	200	0	0	0	0	153	37,440	189,080	45,749,324
Other fabricated metal product manufacturing	855	0	0	0	0	24,680	422,935	1,366,168	299,234,083
Motor vehicle and motor vehicle part manufacturing	390	0	0	0	0	876	167,744	192,926	152,685,385
Other transport equipment manufacturing	415	0	0	0	0	0	97,726	113,432	81,528,721
Professional and scientific equipment manufacturing	260	0	252,201	0	0	0	264,854	58,279	74,955,604
Computer and electronic equipment manufacturing	110	0	991,160	0	0	0	3,315	14,314	18,842,282
Electrical equipment manufacturing	115	0	213,671	0	0	0	4,318	17,965	26,807,034
Domestic appliance manufacturing	25	0	0	0	0	0	0	1,200	22,375,706
Pump, compressor, heating and ventilation equipment manufacturing	50	0	0	0	0	360	868,061	62,820	60,906,387
Specialised machinery and equipment manufacturing	410	0	0	0	0	41,098	212,095	2,412,766	206,347,279
Other machinery and equipment manufacturing	80	0	0	0	0	0	25,106	21,357	39,608,769
Furniture manufacturing	965	0	0	0	0	5,514	115,700	571,795	298,664,144
Other manufacturing ³	725	0	68,377	0	0	9,202	369,762	1,801,185	144,906,348
Total manufacturing	13,085	81,147	3,816,955	0	277	2,243,087	5,528,981	288,750,658	21,715,191,135
Electricity, gas, water & waste services									
Electricity generation	20	0	0	0	0	0	150,455	8,205	584,057,170
Other electricity related ⁴	5	0	0	0	0	0	56,982	0	2,125,190,509
Gas supply	40	0	90,000	0	12,142	5,721	2,821	279,714	6,836,847
Water supply, sewerage and drainage services	120	0	0	0	0	39,207	37,987	1,764,794	2,296,571,010
Waste collection services	350	0	0	0	0	16,009	342,754	863,095	99,402,359
Waste treatment, disposal and remediation services	245	0	0	0	0	5,346	188,440	1,200,199	104,336,872
Total electricity, gas, water & waste services	770	0	90,000	0	12,142	66,283	779,439	4,116,007	5,216,394,767
Construction									
Residential building construction	9,145	0	59,844	0	109,476	337,753	3,224,481	13,675,159	4,259,552,021
Non-residential building construction	1,475	0	0	0	0	40,254	118,584	1,712,005	2,228,198,274
Heavy and civil engineering construction	1,335	0	108,151,064	0	0	43,175	1,928,694	3,935,529	5,043,261,003
Land development and site preparation services	5,470	0	0	0	0	495,979	6,149,633	28,971,464	2,104,253,998
Building structure services	6,645	0	526,354	0	0	34,199	1,124,592	6,686,854	1,295,390,297
Building installation services	10,590	13,576	664,427	0	0	345,306	7,537,899	13,806,149	2,619,260,505
Building completion services	18,075	11,462	1,342,277	0	10,500	232,019	4,784,896	12,887,396	3,029,731,457
Other construction services	5,940	66,641	338,293	0	0	372,526	2,938,303	25,883,299	1,134,817,646
Total construction	58,670	91,679	111,082,259	0	119,976	1,901,211	27,807,082	107,557,855	21,714,465,201
Wholesale trade									
Agricultural product wholesaling	1,190	0	0	0	0	940,333	4,255,790	135,241,153	744,136,287
Mineral, metal and chemical wholesaling	470	0	20,200	0	0	42,508	476,024	3,596,639	365,510,623
Timber and hardware goods wholesaling	615	0	5,933	0	0	35,388	320,291	2,669,408	1,479,034,798
Specialised industrial machinery and equipment wholesaling	280	0	0	0	0	14,764	133,269	854,653	451,375,574
Other machinery and equipment wholesaling	585	0	0	0	0	2,175	16,039,232	790,633	580,710,838
Motor vehicle and motor vehicle parts wholesaling	545	0	0	0	0	6,462	67,403	550,098	520,496,433
Grocery, liquor and tobacco product wholesaling	1,395	0	769,366	0	0	365,535	464,452	85,540,447	1,655,697,126
Textile, clothing and footwear wholesaling	430	0	0	0	0	4,634	2,466	1,071,835	197,848,118
Pharmaceutical and toiletry goods wholesaling	145	0	5,300	0	0	25,006	10,563	1,150,657	104,294,839
Furniture, floor covering and other goods wholesaling	1,210	0	67,393	0	0	13,372	490,256	2,007,991	559,931,577
Commission-based wholesaling	460	0	182,198	0	0	77,716	67,274	11,367,163	166,848,756
Total wholesale trade	7,330	0	1,050,390	0	0	1,527,893	22,327,020	244,840,677	6,825,884,969
Retail trade									
Motor vehicle retailing	605	0	1,431,531	0	1,431,531	18,738	346,959	9,565,025	1,685,271,981
Motor vehicle parts and tyre retailing	665	0	0	0	128,603	0	489,102	1,109,594	431,807,280
Fuel retailing	745	0	0	0	0	38,713	6,291,116	2,720,323	1,141,962,798
Supermarket and grocery stores	2,570	0	443,110	0	0	627,521	1,387,783	4,779,666	2,356,815,562
Specialised food retailing	4,295	12,174	1,162,539	0	0	339,564	1,984,664	28,786,574	2,788,302,606
Furniture, floor coverings, house ware and textile goods retailing	1,610	0	304,932	0	0	9,557	97,745	1,753,016	709,299,134
Electrical and electronic goods retailing	925	0	0	0	0	0	779,689	1,638,555	474,539,941
Hardware, building and garden supplies retailing	1,855	6,207	187,126	0	0	183,224	637,507	39,886,661	960,532,026
Recreational goods retailing	2,760	78,782	561,241	0	0	37,464	2,733,512	8,028,076	1,564,309,089
Clothing, footwear and personal accessory retailing	3,200	73,191	903,683	0	15,320	58,631	195,025	4,195,507	1,047,764,788
Department stores	60	0	0	0	0	1,208	2,448	141,581	24,397,349
Pharmaceutical and other store-based retailing	6,655	1,934	603,361	0	0	126,154	15,717,971	14,520,077	8,410,676,408
Non-store retailing	1,500	202	283,587	0	0	33,133	159,962	1,127,184	295,114,400
Retail commission-based buying and/or selling	510	0	59,502	0	0	1,657	58,004	436,769	51,483,722
Total retail trade	27,945	172,490	5,940,612	0	1,575,454	1,584,944	30,881,487	118,688,608	21,942,277,084

Taxation statistics 2009–10

Table 4A: Partnership returns

Selected items, by fine industry², 2009–10 income year¹

Business income, expense and reconciliation items	Total business income - PP	Total business income - NPP	Total business income	Foreign resident withholding expenses	Contractor/ subcontractor & commission expenses	Superannuation expenses	Cost of sales	Bad debts	Lease expenses
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Basic ferrous metal product manufacturing	11,742	16,374,585	16,386,327	0	272,212	161,503	8,025,311	7,169	1,759
Basic non-ferrous metal manufacturing	110,427	16,007,499,444	16,007,609,871	0	268,446	6,007	15,967,400,168	0	0
Basic non-ferrous metal product manufacturing	35,485	24,969,005	25,004,490	0	183,334	216,774	17,483,700	48	37,821
Iron and steel forging	0	5,395,693	5,395,693	0	4,729	131,108	3,497,452	9,699	0
Structural metal product manufacturing	1,497,131	468,289,042	469,786,173	0	15,414,610	5,041,287	201,143,942	606,475	964,220
Metal container manufacturing	663,650	38,695,234	39,358,884	4,300	1,499,543	444,074	13,095,193	68,076	94,073
Sheet metal product manufacturing (except	189,233	45,786,764	45,975,997	0	516,211	526,916	15,030,803	21,936	23,317
Other fabricated metal product manufacturing	1,390,848	299,657,018	301,047,866	0	5,404,766	3,510,513	126,286,795	430,522	854,655
Motor vehicle and motor vehicle part manufacturing	193,802	152,853,129	153,046,931	0	1,447,530	1,981,331	83,040,017	299,152	570,916
Other transport equipment manufacturing	113,432	81,626,447	81,739,879	0	2,787,879	732,558	32,804,617	37,541	62,276
Professional and scientific equipment manufacturing	58,279	75,472,659	75,530,938	0	1,420,553	1,098,985	18,784,365	56,174	188,723
Computer and electronic equipment manufacturing	14,314	19,836,757	19,851,071	0	653,396	193,216	7,551,598	45,346	27,565
Electrical equipment manufacturing	17,965	27,025,023	27,042,988	0	512,762	318,221	11,642,739	22,096	90,958
Domestic appliance manufacturing	1,200	22,375,706	22,376,906	0	784,406	287,500	12,642,655	4,733	0
Pump, compressor, heating and ventilation equipment manufacturing	63,180	61,774,448	61,837,628	0	642,082	647,206	35,613,292	829,968	12,434
Specialised machinery and equipment manufacturing	2,453,864	206,559,374	209,013,238	0	8,415,843	2,415,130	104,307,022	387,971	551,416
Other machinery and equipment manufacturing	21,357	39,633,875	39,655,232	0	1,505,630	622,710	19,711,924	29,504	42,609
Furniture manufacturing	577,309	298,779,844	299,357,153	8,928	8,353,994	3,539,281	125,913,821	148,383	666,688
Other manufacturing ³	1,810,387	145,344,487	147,154,874	0	3,638,187	1,772,090	64,122,913	167,089	224,470
Total manufacturing	291,074,892	21,724,537,348	22,015,612,240	127,978	117,044,749	59,691,456	18,988,479,983	6,550,794	12,464,316
Electricity, gas, water & waste services									
Electricity generation	8,205	584,207,625	584,215,830	0	562,682	627,278	214,320,858	68	669,527
Other electricity related ⁴	0	2,125,247,491	2,125,247,491	0	81,521,679	11,272,902	532,987,668	46,214	18,093,729
Gas supply	285,435	6,941,810	7,227,245	0	93,798	21,639	3,360,114	6,574	11,279
Water supply, sewerage and drainage services	1,804,001	2,296,608,997	2,298,012,998	0	240,189,423	620,059	1,507,881,747	92,943	804,838
Waste collection services	879,104	99,745,113	100,624,217	0	3,627,042	872,639	19,463,775	456,148	498,544
Waste treatment, disposal and remediation services	1,205,545	104,525,312	105,730,857	0	4,417,653	790,900	21,174,383	318,920	748,664
Total electricity, gas, water & waste services	4,182,290	5,217,276,348	5,221,458,638	0	330,412,277	14,205,417	2,299,188,545	920,867	20,826,581
Construction									
Residential building construction	14,012,912	4,262,945,822	4,276,958,734	0	404,997,965	10,264,805	2,526,984,894	1,070,750	1,506,657
Non-residential building construction	1,752,259	2,228,316,858	2,230,069,117	0	158,736,293	3,866,559	1,492,611,583	839,284	600,209
Heavy and civil engineering construction	3,978,704	5,153,340,761	5,157,319,465	0	612,322,916	6,360,001	1,779,883,348	275,568	12,907,952
Land development and site preparation services	29,467,443	2,110,403,631	2,139,871,074	24,313	128,938,232	7,026,334	771,489,811	935,846	6,786,780
Building structure services	6,721,053	1,297,041,243	1,303,762,296	43,667	173,160,924	10,547,190	222,925,981	2,099,153	1,704,808
Building installation services	14,165,031	2,627,462,831	2,641,627,862	439,373	153,270,727	26,108,773	784,943,227	2,979,524	3,859,923
Building completion services	13,130,877	3,035,869,130	3,049,000,007	305,733	415,939,513	23,478,990	596,683,518	2,173,798	4,432,541
Other construction services	26,322,466	1,138,094,242	1,164,416,708	7,270	82,002,219	9,705,979	285,760,224	1,134,962	3,748,924
Total construction	109,550,745	21,853,474,518	21,963,025,263	820,356	2,129,368,791	97,358,631	8,461,282,586	11,508,885	35,547,794
Wholesale trade									
Agricultural product wholesaling	136,181,486	748,392,077	884,573,563	61,388	11,668,558	4,169,392	599,266,972	2,189,783	1,264,174
Mineral, metal and chemical wholesaling	3,639,147	366,006,847	369,645,994	0	1,991,719	2,099,313	263,851,142	362,967	303,848
Timber and hardware goods wholesaling	10,527,282	1,479,361,022	1,489,888,304	0	12,804,607	8,140,492	940,941,205	853,727	6,089,630
Specialised industrial machinery and equipment wholesaling	869,417	451,508,843	452,378,260	0	6,964,028	2,564,636	286,001,559	748,862	521,031
Other machinery and equipment wholesaling	792,808	596,750,070	597,542,878	0	4,871,315	5,371,486	356,316,910	952,180	549,619
Motor vehicle and motor vehicle parts wholesaling	556,560	520,563,836	521,120,396	409	3,370,076	2,706,003	402,703,709	555,624	212,733
Grocery, liquor and tobacco product wholesaling	85,905,982	1,656,930,944	1,742,836,926	5,190,594	14,767,408	9,353,895	1,327,597,275	1,699,521	1,729,988
Textile, clothing and footwear wholesaling	1,076,469	197,850,584	198,927,053	0	3,378,030	1,629,882	110,560,784	319,546	58,051
Pharmaceutical and toiletry goods wholesaling	1,175,663	104,310,702	105,486,365	0	269,601	876,004	68,923,075	37,156	94,042
Furniture, floor covering and other goods wholesaling	2,021,363	560,489,226	562,510,589	0	5,294,958	4,295,880	321,446,919	484,469	714,237
Commission-based wholesaling	11,444,879	167,098,228	178,543,107	0	1,429,245	944,396	105,934,438	150,423	454,278
Total wholesale trade	254,191,056	6,849,262,379	7,103,453,435	5,252,391	66,809,545	42,151,379	4,783,543,988	8,354,258	11,991,631
Retail trade									
Motor vehicle retailing	9,583,763	1,688,482,002	1,698,065,765	0	8,851,348	8,350,207	1,422,915,458	160,865	445,676
Motor vehicle parts and tyre retailing	1,218,974	432,424,985	433,643,959	217,407	1,060,694	3,920,743	273,545,620	1,322,732	496,614
Fuel retailing	2,759,036	1,148,253,914	1,151,012,950	0	3,981,492	3,643,549	973,911,107	195,258	371,070
Supermarket and grocery stores	5,407,187	2,358,646,455	2,364,053,642	0	1,881,731	11,148,934	1,807,851,436	562,414	1,365,589
Specialised food retailing	29,138,312	2,791,449,809	2,820,588,121	27,682	10,581,985	19,248,024	1,890,012,844	395,548	2,975,785
Furniture, floor coverings, house ware and textile goods retailing	1,762,573	709,701,811	711,464,384	0	17,845,055	7,058,706	378,490,293	362,326	547,526
Electrical and electronic goods retailing	1,638,555	475,319,630	476,958,185	56,076	8,662,375	4,319,696	274,933,435	326,299	489,002
Hardware, building and garden supplies retailing	40,076,092	961,356,659	1,001,432,751	0	8,276,729	9,083,062	630,646,004	675,472	994,555
Recreational goods retailing	8,144,322	1,567,603,842	1,575,748,164	692,873	5,875,187	9,270,834	1,074,259,379	578,063	1,356,715
Clothing, footwear and personal accessory retailing	4,327,329	1,048,878,816	1,053,206,145	591,037	4,455,053	9,746,327	568,300,167	579,542	1,273,912
Department stores	142,789	24,399,797	24,542,586	0	15,911	124,130	17,473,884	513	47,147
Pharmaceutical and other store-based retailing	14,648,165	8,426,997,740	8,441,645,905	290,037	69,348,482	54,243,807	5,536,068,819	1,831,163	9,669,971
Non-store retailing	1,160,519	295,557,949	296,718,468	0	5,569,016	1,016,808	189,209,782	186,363	523,784
Retail commission-based buying and/or selling	438,426	51,601,228	52,039,654	0	741,563	143,611	28,749,667	48,976	78,244
Total retail trade	120,446,042	21,980,674,637	22,101,120,679	1,875,112	147,146,621	141,318,438	15,066,367,895	7,225,444	20,635,590

Taxation statistics 2009–10
Table 4A: Partnership returns
Selected items, by fine industry², 2009–10 income year¹

Business income, expense and reconciliation items	Rent expenses	Total interest expenses	Total royalty expenses	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	All other expenses	Total expenses	Income reconciliation adjustments
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Basic ferrous metal product manufacturing	501,838	185,902	110,000	431,396	293,154	147,693	4,312,270	14,450,207	43,831
Basic non-ferrous metal manufacturing	879,167	56,150	0	1,415,556	181,985	859,530	31,579,653	16,002,646,661	-978,595
Basic non-ferrous metal product manufacturing	483,032	707,167	0	2,880,991	93,764	187,313	1,996,265	24,270,209	24,024
Iron and steel forging	158,338	32,228	0	71,275	37,110	4,256	955,773	4,901,968	88,782
Structural metal product manufacturing	10,105,241	5,617,135	106,145	11,140,638	8,570,725	3,818,682	150,511,602	413,062,395	-445,582
Metal container manufacturing	577,934	789,942	1,555	2,002,930	1,804,684	424,613	10,208,807	31,015,724	413,809
Sheet metal product manufacturing (except	1,367,995	1,062,396	0	1,824,142	1,439,693	240,167	12,685,640	34,739,216	-384,624
Other fabricated metal product manufacturing	7,250,512	5,977,052	6,000	9,957,080	6,497,278	2,777,190	82,542,672	251,495,035	-650,091
Motor vehicle and motor vehicle part manufacturing	4,787,868	2,550,930	6,550	3,701,202	2,464,654	975,777	34,158,098	136,131,133	-179,717
Other transport equipment manufacturing	1,840,148	2,513,670	17,799	3,794,678	1,940,815	556,822	20,531,648	67,620,451	80,524
Professional and scientific equipment manufacturing	2,151,021	1,036,880	0	1,957,135	1,509,216	397,553	23,722,855	52,323,460	-97,058
Computer and electronic equipment manufacturing	417,184	115,268	1	449,330	581,589	49,195	5,188,447	15,272,135	76,328
Electrical equipment manufacturing	684,473	517,093	23,838	820,086	678,508	79,878	7,317,845	22,708,497	7,326
Domestic appliance manufacturing	141,417	90,576	0	251,766	367,328	38,599	4,483,307	19,092,287	29,606
Pump, compressor, heating and ventilation equipment manufacturing	962,726	493,876	0	1,006,144	1,047,961	178,509	12,902,679	54,336,877	15,528
Specialised machinery and equipment manufacturing	3,536,490	3,533,740	7,262	6,241,054	3,210,490	2,346,557	50,178,040	185,131,015	161,137
Other machinery and equipment manufacturing	1,087,416	383,106	0	811,543	578,269	271,462	9,781,847	34,826,020	376,151
Furniture manufacturing	11,129,562	5,442,003	0	8,357,283	7,361,975	1,902,901	86,938,062	259,762,881	1,152,795
Other manufacturing ³	5,114,669	2,599,818	71,628	3,783,807	3,377,225	883,258	37,445,563	123,200,717	26,599
Total manufacturing	157,138,798	94,038,738	11,623,231	169,101,591	89,309,741	62,457,838	1,573,439,980	21,341,976,993	4,334,488
Electricity, gas, water & waste services									
Electricity generation	244,806	137,562,616	0	89,314,912	1,886,748	3,833,719	143,102,775	592,125,989	172,116,596
Other electricity related ⁴	421,737	237,003,996	0	161,981,808	9,202,611	65,415,602	471,230,043	1,589,177,989	-125,612,569
Gas supply	38,158	75,625	0	428,150	362,260	65,655	1,017,086	5,480,338	0
Water supply, sewerage and drainage services	2,783,263	48,587,801	7,650	22,117,822	2,058,686	3,109,856	306,904,517	2,135,158,605	14,295,796
Waste collection services	1,138,940	2,392,549	0	7,065,805	6,372,684	2,108,657	36,640,934	80,637,717	-103,306
Waste treatment, disposal and remediation services	1,474,333	1,945,846	441,554	9,154,432	7,378,795	2,284,805	35,487,046	85,617,331	-118,172
Total electricity, gas, water & waste services	6,101,237	427,568,433	449,204	290,062,929	27,261,784	76,818,294	994,382,401	4,488,197,969	60,578,345
Construction									
Residential building construction	8,750,070	165,111,462	221,602	44,333,070	45,295,722	8,108,187	674,009,146	3,890,628,845	40,534,973
Non-residential building construction	3,380,682	84,789,005	0	22,298,393	6,194,952	2,930,400	385,695,037	2,161,942,397	60,502,165
Heavy and civil engineering construction	8,777,237	9,972,823	45,554	22,287,185	18,616,062	5,341,179	2,121,261,258	4,598,051,085	91,112,355
Land development and site preparation services	5,528,274	98,169,993	742,968	103,232,604	41,843,182	47,203,590	601,960,556	1,813,882,483	22,288,529
Building structure services	6,290,486	17,022,671	71,994	44,582,759	54,300,802	397,979,941	939,011,118	232,538	
Building installation services	16,332,290	30,394,028	282,842	72,763,039	97,866,692	9,619,291	838,332,184	2,037,191,913	1,296,731
Building completion services	20,392,820	36,803,257	332,691	87,496,466	133,577,415	10,920,816	838,245,140	2,170,782,878	3,090,041
Other construction services	8,771,558	26,875,883	494,951	67,962,433	55,134,200	17,636,233	371,414,723	930,616,787	147,904
Total construction	78,223,417	469,139,122	2,192,602	464,955,949	452,829,027	110,040,438	6,228,897,985	18,542,107,506	219,205,236
Wholesale trade									
Agricultural product wholesaling	7,494,589	18,108,156	335,585	14,765,164	8,525,450	9,617,854	140,453,813	817,920,878	202,341
Mineral, metal and chemical wholesaling	4,800,462	4,369,779	5,355	6,819,188	5,692,257	2,760,518	46,439,398	339,495,946	-102,730
Timber and hardware goods wholesaling	11,128,047	7,059,285	2,612,447	14,950,438	8,207,679	11,120,173	324,982,623	1,348,890,653	-18,811
Specialised industrial machinery and equipment wholesaling	3,609,287	4,269,659	7,348	5,637,704	3,183,018	1,981,350	104,986,452	420,474,934	901,586
Other machinery and equipment wholesaling	9,175,590	4,243,523	396,311	8,040,578	7,150,921	1,276,974	121,367,994	519,713,401	672,037
Motor vehicle and motor vehicle parts wholesaling	7,695,238	4,854,447	4,127	4,391,939	4,127,683	1,236,558	55,697,620	487,556,166	241,735
Grocery, liquor and tobacco product wholesaling	20,797,141	12,761,494	1,161,090	18,527,421	18,674,373	7,199,898	215,676,179	1,655,136,277	-14,845
Textile, clothing and footwear wholesaling	5,611,590	2,194,283	488,898	2,085,749	2,160,383	375,835	43,996,365	172,859,396	66,198
Pharmaceutical and toiletry goods wholesaling	1,675,928	867,809	289,588	1,035,472	874,408	225,670	20,332,153	95,500,906	543,021
Furniture, floor covering and other goods wholesaling	16,661,806	6,766,465	184,839	8,077,117	7,986,603	1,660,092	125,663,589	499,236,974	15,658
Commission-based wholesaling	2,959,625	1,911,473	0	3,416,853	3,398,075	1,754,366	35,866,931	158,220,103	240,256
Total wholesale trade	91,609,303	67,406,373	5,485,588	87,747,623	69,980,850	39,209,288	1,235,463,117	6,515,005,634	2,746,446
Retail trade									
Motor vehicle retailing	22,288,978	13,148,236	37,244	5,872,479	5,348,138	3,071,381	153,786,344	1,644,276,354	457,252
Motor vehicle parts and tyre retailing	11,894,306	5,322,959	212,142	7,165,628	5,991,948	2,149,630	86,745,780	399,995,274	263,857
Fuel retailing	16,877,357	7,455,697	474,778	8,075,477	4,507,719	4,196,262	87,062,635	1,110,752,401	-309,615
Supermarket and grocery stores	70,079,714	23,824,236	1,391,406	25,941,140	9,929,348	11,304,428	295,461,792	2,260,742,168	497,302
Specialised food retailing	132,086,966	28,600,172	512,800	40,329,388	24,168,074	14,440,582	454,717,307	2,618,108,712	289,581
Furniture, floor coverings, house ware and textile goods retailing	19,519,589	8,367,948	231,561	11,262,782	9,778,314	3,340,566	156,138,031	645,242,697	1,924
Electrical and electronic goods retailing	16,267,433	4,394,417	282,191	6,623,432	5,209,074	1,570,628	115,610,960	438,745,018	1,097,103
Hardware, building and garden supplies retailing	25,458,980	17,460,998	206,640	18,410,200	15,201,630	6,334,715	191,227,398	923,976,383	1,422,178
Recreational goods retailing	80,413,755	25,255,122	508,319	19,930,831	15,671,890	5,227,345	247,256,916	1,486,297,229	653,076
Clothing, footwear and personal accessory retailing	112,642,970	14,634,582	1,337,656	18,827,263	9,522,349	4,725,636	229,340,021	975,976,515	-382,922
Department stores	510,245	159,365	0	223,721	148,116	329,837	22,229,166		-10,570
Pharmaceutical and other store-based retailing	295,794,344	130,327,161	609,419	66,379,672	25,157,673	15,747,487	1,539,260,537	7,744,711,734	-797,123
Non-store retailing	4,582,844	4,634,384	131,524	7,475,253	7,614,342	1,238,472	48,783,976	270,966,548	25,270
Retail commission-based buying and/or selling	900,789	764,402	69	1,522,506	2,002,129	243,378	10,015,604	45,210,938	-461,369
Total retail trade	841,618,270	284,349,679	5,935,749	238,039,772	140,337,925	73,738,626	3,618,698,138	20,587,231,137	2,745,944

Taxation statistics 2009–10

Table 4A: Partnership returns

Selected items, by fine industry², 2009–10 income year¹

Business income, expense and reconciliation items	Expense reconciliation adjustments	Net business profit - PP	Net business loss - PP	Net business profit - NPP	Net business loss - NPP	Total net business income or loss
	\$	\$	\$	\$	\$	\$
Basic ferrous metal product manufacturing	-71,800	1,775	-26,515	2,093,555	-160,664	1,908,151
Basic non-ferrous metal manufacturing	10,094,506	43,215	0	14,045,510	-11,161	14,077,564
Basic non-ferrous metal product manufacturing	48,085	17,019	-1,470	910,675	-119,834	806,390
Iron and steel forging	1,029	0	-3,126	635,316	-48,654	583,536
Structural metal product manufacturing	-3,386,957	283,786	-341,090	59,455,930	-6,501,495	52,897,131
Metal container manufacturing	-1,327,655	64,601	-276,323	8,577,420	-936,384	7,429,314
Sheet metal product manufacturing (except	-182,968	0	-88,062	11,517,968	-728,270	10,701,636
Other fabricated metal product manufacturing	596,703	288,944	-485,262	53,243,056	-3,716,478	49,330,260
Motor vehicle and motor vehicle part manufacturing	-886,555	9,055	-306,324	20,246,552	-3,381,625	16,567,658
Other transport equipment manufacturing	-4,389,495	418	-61,317	16,162,334	-5,955,191	10,146,244
Professional and scientific equipment manufacturing	-204,969	6,500	-88,222	23,673,457	-716,080	22,875,655
Computer and electronic equipment manufacturing	319,760	4	-6,643	5,267,373	-198,914	5,061,820
Electrical equipment manufacturing	-82,207	2,505	0	4,997,834	-785,707	4,214,632
Domestic appliance manufacturing	695,470	0	-5,961	4,061,664	-46,008	4,009,695
Pump, compressor, heating and ventilation equipment manufacturing	1,147,884	0	-43,554	9,698,286	-990,569	8,664,163
Specialised machinery and equipment manufacturing	-138,757	303,135	-1,193,006	27,743,682	-2,975,702	23,878,109
Other machinery and equipment manufacturing	-442,822	4,280	-30,356	5,219,431	-470,548	4,722,807
Furniture manufacturing	-1,611,072	115,256	-427,048	42,744,951	-3,359,981	39,073,178
Other manufacturing ³	-178,050	143,323	-470,346	25,776,038	-1,646,676	23,802,339
Total manufacturing	-18,525,946	11,347,570	-24,486,051	749,084,885	-72,645,488	663,300,916
Electricity, gas, water & waste services						
Electricity generation	-304,363,205	0	-41,394	49,513,524	-189,628,898	-140,156,768
Other electricity related ⁴	-146,490,997	0	0	263,965,936	0	263,965,936
Gas supply	-147,193	75,225	-4,620	1,572,592	-43,483	1,599,714
Water supply, sewerage and drainage services	-30,794,078	59,440	-1,628,487	102,806,382	-54,437,948	46,799,387
Waste collection services	-2,135,022	108,598	-543,563	20,440,306	-2,252,833	17,752,508
Waste treatment, disposal and remediation services	-1,023,060	36,320	-199,439	21,287,085	-2,182,572	18,941,394
Total electricity, gas, water & waste services	-484,953,555	279,583	-2,417,503	459,585,825	-248,545,734	208,902,171
Construction						
Residential building construction	-83,700,119	1,675,667	-7,231,417	627,115,729	-279,059,387	342,500,592
Non-residential building construction	-37,584,393	148,968	-1,332,838	228,258,946	-135,987,626	91,087,450
Heavy and civil engineering construction	-53,310,107	443,780	-1,823,917	483,052,026	-85,886,027	395,785,862
Land development and site preparation services	-40,945,515	4,307,317	-10,571,184	486,393,739	-183,643,815	296,486,057
Building structure services	-3,339,445	908,116	-3,141,311	370,824,184	-10,038,412	358,552,577
Building installation services	-13,280,404	1,480,804	-6,887,676	614,124,154	-15,976,324	592,740,172
Building completion services	-9,770,619	2,136,118	-6,609,169	895,573,289	-19,290,944	871,829,326
Other construction services	-11,960,013	3,463,330	-7,540,073	244,520,864	-18,769,493	221,674,628
Total construction	-253,890,615	14,564,100	-45,137,585	3,949,862,931	-748,652,028	3,170,656,664
Wholesale trade						
Agricultural product wholesaling	-3,045,566	15,721,708	-17,585,859	28,637,379	-3,925,297	22,847,931
Mineral, metal and chemical wholesaling	-1,105,221	287,862	-1,344,679	32,662,848	-2,561,400	29,044,631
Timber and hardware goods wholesaling	-878,301	447,074	-850,006	136,323,178	-3,702,031	132,218,215
Specialised industrial machinery and equipment wholesaling	-685,465	114,163	-479,329	35,989,767	-3,603,871	32,020,730
Other machinery and equipment wholesaling	-251,959	170,638	-280,895	83,167,457	-4,766,211	78,290,989
Motor vehicle and motor vehicle parts wholesaling	1,443	11,286	-297,890	36,446,599	-2,539,025	33,620,970
Grocery, liquor and tobacco product wholesaling	-1,516,035	6,105,579	-5,988,454	92,850,137	-6,792,527	86,174,735
Textile, clothing and footwear wholesaling	-224,390	78,747	-96,253	29,134,312	-2,987,863	26,131,364
Pharmaceutical and toiletry goods wholesaling	14,725	174,522	-125,115	11,017,571	-524,678	10,542,300
Furniture, floor covering and other goods wholesaling	-339,352	196,970	-387,700	69,927,749	-5,576,501	64,160,518
Commission-based wholesaling	1,118	1,268,692	-1,837,769	26,648,040	-1,443,410	24,635,553
Total wholesale trade	-8,029,003	24,577,241	-29,273,949	582,805,037	-38,422,814	539,687,936
Retail trade						
Motor vehicle retailing	1,521,919	59,716	-180,286	60,095,374	-5,613,202	54,361,602
Motor vehicle parts and tyre retailing	1,901,884	59,714	-953,153	40,590,131	-3,960,786	35,735,906
Fuel retailing	-151,406	138,202	-1,155,781	42,975,490	-3,246,271	38,711,640
Supermarket and grocery stores	-1,633,872	594,581	-2,104,127	124,706,915	-18,324,533	104,872,836
Specialised food retailing	-4,611,489	3,980,470	-5,231,334	221,191,541	-21,419,793	198,528,547
Furniture, floor coverings, house ware and textile goods retailing	370,148	170,373	-446,814	74,631,993	-8,085,963	66,269,589
Electrical and electronic goods retailing	-1,550,288	356,843	-266,006	44,307,858	-5,450,351	38,948,344
Hardware, building and garden supplies retailing	-2,918,088	4,888,749	-4,372,618	86,188,638	-11,332,964	75,371,805
Recreational goods retailing	1,052,291	1,100,961	-1,760,160	115,429,583	-22,396,980	92,373,404
Clothing, footwear and personal accessory retailing	937,768	424,155	-2,307,233	108,080,298	-26,831,054	79,366,166
Department stores	76,733	12,999	-10,264	2,659,193	-282,345	2,379,583
Pharmaceutical and other store-based retailing	26,944,145	1,801,712	-4,596,291	778,787,809	-56,731,555	719,458,944
Non-store retailing	-1,468,650	164,388	-744,804	32,930,635	-7,713,655	24,636,564
Retail commission-based buying and/or selling	-780,990	35,301	-262,879	7,946,612	-1,927,634	5,791,400
Total retail trade	19,690,105	13,788,164	-24,391,750	1,740,522,070	-193,317,086	1,536,806,330

Taxation statistics 2009–10
Table 4A: Partnership returns
Selected items, by fine industry², 2009–10 income year¹

Business income, expense and reconciliation items	Number of partnerships	Gross payments where ABN not quoted - PP	Gross payments where ABN not quoted - NPP	Gross payments subject to foreign resident withholding - PP	Gross payments subject to foreign resident withholding - NPP	Assessable government industry payments - PP	Assessable government industry payments - NPP	Other business income - pp	Other business income - NPP
	no.	\$	\$	\$	\$	\$	\$	\$	\$
Accommodation & food services									
Accommodation	4,760	320,770	339,366	0	0	100,512	621,799	8,749,371	1,185,531,169
Cafes, restaurants and takeaway food services	13,450	196,346	2,323,398	0	0	108,442	8,223,862	8,886,473	3,958,183,737
Pubs, taverns and bars	890	0	0	0	0	37,341	328,187	3,129,635	1,311,536,242
Clubs (hospitality)	20	0	0	0	0	0	0	0	7,159,826
Total accommodation & food services	19,120	517,116	2,662,764	0	0	246,295	9,173,848	20,765,479	6,462,410,974
Transport, postal & warehousing									
Road freight transport	8,285	66,833	707,303	0	0	1,440,305	32,938,322	82,033,475	2,158,430,550
Road passenger transport	3,480	148,363	852,232	0	0	188,669	4,590,284	10,821,404	673,703,076
Rail freight or passenger transport ⁵	20	0	0	0	0	0	29,579	58,284	173,505,609
Water freight transport	40	0	0	0	0	0	18,342	54,604	12,679,878
Water passenger transport	45	0	0	0	0	0	870,343	1,134	24,688,199
Air and space transport	80	0	0	0	0	3,868	0	584,719	15,997,613
Scenic and sightseeing transport	445	72,991	30,201	0	0	16,461	740,281	928,166	73,212,414
Pipeline and other transport	145	0	0	0	0	13,322	228,353	370,932	17,802,281
Postal and courier pick-up and delivery services	2,355	24,630	190,786	0	0	54,190	936,055	4,426,415	409,965,605
Water transport support services	90	0	0	0	0	13,323	38,135	515,207	66,960,694
Airport operations and other air transport support services	25	0	0	0	0	0	0	252,165	27,694,009
Other transport support services	505	0	9,784	0	0	8,855	542,263	920,424	228,498,735
Warehousing and storage services	315	0	0	0	0	98,226	39,178	3,359,454	99,926,518
Total transport, postal & warehousing	15,830	312,817	1,790,306	0	0	1,837,219	40,971,135	104,326,383	3,983,065,181
Information media & telecommunications									
Newspaper, periodical, book and directory publishing	255	0	34,174	0	0	2,695	219	110,261	71,668,783
Software publishing	15	0	0	0	0	0	0	0	1,006,120
Motion picture and video activities	510	3,000	0	0	20,935	1,104	100,513	566,234	509,497,691
Sound recording and music publishing	145	20	0	0	0	5,291	0	143,943	59,767,699
Radio broadcasting	10	0	0	0	0	0	0	83,321	936,218
Television broadcasting	10	0	0	0	0	0	0	0	4,116,977,220
Internet publishing and broadcasting	150	0	0	0	0	0	0	427	35,325,865
Telecommunications services	40	0	0	0	0	341	0	21,964	134,196,437
Internet service providers and web search portals	70	0	0	0	0	182	0	3,074	32,004,499
Data processing, web hosting and electronic information storage	80	58,000	0	0	0	0	8,760	24,252	11,129,907
Libraries and archives	15	0	0	0	0	0	1,085	218,916	419,591
Other information services	5	0	0	0	0	0	0	0	52,185
Total information media & telecommunications	1,295	61,020	34,174	0	20,935	9,613	110,577	1,172,392	4,972,982,215
Financial & insurance services									
Central banking	0	0	0	0	0	0	0	0	0
Depository financial intermediation	25	0	0	0	0	0	0	42,661	23,471,274
Non-depository financing	65	0	0	0	0	0	0	76,936	42,257,596
Financial asset investing	2,005	16,474	759,047	0	0	34,853	123,377	16,191,819	788,642,670
Life insurance	15	0	0	0	0	0	1,500	0	3,030,817
Health and general insurance	75	0	0	0	0	5,302	6,171	198,130	10,247,325
Superannuation funds	25	0	0	0	0	0	0	130,978	7,053,277
Auxiliary finance and investment services	1,625	7,620	63,704	0	0	18,957	736,140	6,230,175	607,475,174
Auxiliary insurance services	255	0	41,662	0	0	1,163	2,125	247,825	177,450,403
Total financial & insurance services	4,085	24,094	864,413	0	0	60,275	869,313	23,118,524	1,659,628,536
Rental, hiring & realestate services									
Motor vehicle and transport equipment rental and hiring	745	0	59,632	0	0	114,279	396,424	2,341,785	162,681,601
Farm animal and bloodstock leasing	15	0	0	0	0	3,844	0	1,080,936	344,078
Other goods and equipment rental and hiring	3,545	0	515,054	0	0	307,711	1,818,334	26,976,261	686,550,327
Non-financial intangible assets (except copyrights) leasing	545	0	87,216	0	0	4,277	0	1,371,668	154,445,137
Property operators	40,140	5,499	629,094	0	24,554	1,575,866	2,963,451	96,919,999	3,556,333,748
Real estate services	3,320	0	63,024	0	29	22,378	1,491,530	9,456,231	831,976,494
Total rental, hiring & real estate services⁶	48,305	5,499	1,354,020	0	24,583	2,028,355	6,669,739	138,146,880	5,392,331,385

Taxation statistics 2009–10

Table 4A: Partnership returns

Selected items, by fine industry², 2009–10 income year¹

Business income, expense and reconciliation items	Total business income - PP	Total business income - NPP	Total business income	Foreign resident withholding expenses	Contractor/ subcontractor & commission expenses	Superannuation expenses	Cost of sales	Bad debts	Lease expenses
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Accommodation & food services									
Accommodation	9,170,653	1,186,492,334	1,195,662,987	4,501	12,454,326	15,163,536	214,639,660	323,875	3,742,437
Cafes, restaurants and takeaway food services	9,191,261	3,968,730,997	3,977,922,258	147,439	32,416,259	44,743,251	1,695,534,604	799,638	5,600,521
Pubs, taverns and bars	3,166,976	1,311,864,429	1,315,031,405	0	11,161,622	17,812,375	535,659,914	105,328	1,353,589
Clubs (hospitality)	0	7,159,826	7,159,826	0	7,631	156,566	1,388,637	0	14,118
Total accommodation & food services	21,528,890	6,474,247,586	6,495,776,476	151,940	56,039,828	77,875,728	2,447,222,815	1,228,841	10,710,665
Transport, postal & warehousing									
Road freight transport	83,540,613	2,192,076,175	2,275,616,788	25,305	178,988,822	18,949,412	278,784,296	1,453,203	19,460,470
Road passenger transport	11,158,436	679,145,592	690,304,028	0	37,425,736	7,788,867	30,830,483	66,892	25,533,015
Rail freight or passenger transport ⁵	58,284	173,535,188	173,593,472	0	24,138	23,000	301,551	0	13,236,081
Water freight transport	54,604	12,698,220	12,752,824	0	499,915	0	940,527	4,172	89,716
Water passenger transport	1,134	25,558,542	25,559,676	0	61,062	957,617	196,346	0	1,167
Air and space transport	588,587	15,997,613	16,586,200	0	597,494	13,780	863,733	8,057	86,631
Scenic and sightseeing transport	1,017,618	73,982,896	75,000,514	0	3,631,168	447,565	6,721,064	30,742	245,597
Pipeline and other transport	384,254	18,030,634	18,414,888	0	269,662	71,162	1,430,483	9,255	48,398
Postal and courier pick-up and delivery services	4,505,235	411,092,446	415,597,681	40,678	11,982,443	2,973,738	164,320,637	56,737	1,148,475
Water transport support services	528,530	66,998,829	67,527,359	0	2,587,876	589,414	3,811,191	17,882	3,330,036
Airport operations and other air transport support services	252,165	27,694,009	27,946,174	0	193,405	221,174	855,092	65,011	0
Other transport support services	929,279	229,050,782	229,980,061	0	3,949,506	1,295,315	134,953,283	356,863	469,349
Warehousing and storage services	3,457,680	99,965,696	103,423,376	0	1,801,876	1,232,662	17,890,501	42,842	333,389
Total transport, postal & warehousing	106,476,419	4,025,826,622	4,132,303,041	65,983	242,013,103	34,563,706	641,899,187	2,111,656	63,982,324
Information media & telecommunications									
Newspaper, periodical, book and directory publishing	112,956	71,703,176	71,816,132	0	1,723,413	966,538	29,905,180	52,570	128,652
Software publishing	0	1,006,120	1,006,120	0	62,064	3,038	59,958	0	0
Motion picture and video activities	570,338	509,619,139	510,189,477	0	19,147,129	7,098,652	112,380,204	75,695	430,955
Sound recording and music publishing	149,254	59,767,699	59,916,953	0	767,160	488,908	1,547,716	0	61,899
Radio broadcasting	83,321	936,218	1,019,539	0	41,743	1,794	129,266	0	14,373
Television broadcasting	0	4,116,977,220	4,116,977,220	0	11,957,866	8,669,252	1,478,091	241,981	8,775,909
Internet publishing and broadcasting	427	35,325,865	35,326,292	0	1,616,749	371,939	6,962,314	59,984	279,243
Telecommunications services	22,305	134,196,437	134,218,742	0	305,159	198,593	1,334,613	464	5,385
Internet service providers and web search portals	3,256	32,004,499	32,007,755	0	27,664	151,488	21,327,949	11,347	0
Data processing, web hosting and electronic information storage	82,252	11,138,667	11,220,919	0	165,971	148,826	1,036,550	1,890	67,882
Libraries and archives	218,916	420,676	639,592	0	2,200	0	174,796	159	0
Other information services	0	52,185	52,185	0	500	0	791	0	0
Total information media & telecommunications	1,243,025	4,973,147,901	4,974,390,926	0	35,817,618	18,099,028	176,337,428	444,090	9,764,298
Financial & insurance services									
Central banking	0	0	0	0	0	0	0	0	0
Depository financial intermediation	42,661	23,471,274	23,513,935	0	11,470	64,267	20,179,877	2,483	11,525
Non-depository financing	76,936	42,257,596	42,334,532	0	11,249,483	186,757	444,232	8,791,866	11,041
Financial asset investing	16,243,146	789,525,094	805,768,240	22,781	11,508,483	1,253,649	607,447,968	1,108,414	981,017
Life insurance	0	3,032,317	3,032,317	0	228,606	71,396	0	0	0
Health and general insurance	203,432	10,253,496	10,456,928	0	186,447	207,593	513,000	0	27,635
Superannuation funds	130,978	7,053,277	7,184,255	0	117,688	178,081	0	0	2,858
Auxiliary finance and investment services	6,256,752	608,275,018	614,531,770	38,002	24,045,840	10,580,256	97,269,321	762,266	1,258,924
Auxiliary insurance services	248,988	177,494,190	177,743,178	0	2,667,211	2,269,290	3,584,177	3,740	178,634
Total financial & insurance services	23,202,893	1,661,362,262	1,684,565,155	60,783	50,015,228	14,811,289	729,438,575	10,668,769	2,471,634
Rental, hiring & realestate services									
Motor vehicle and transport equipment rental and hiring	2,456,064	163,137,657	165,593,721	0	5,348,145	1,217,457	28,933,873	99,389	7,962,072
Farm animal and bloodstock leasing	1,084,780	344,078	1,428,858	0	63,473	0	104,381	0	0
Other goods and equipment rental and hiring	27,283,972	688,883,715	716,167,687	8,828	11,862,042	5,297,828	134,465,191	6,602,949	23,756,387
Non-financial intangible assets (except copyrights) leasing	1,375,945	154,532,353	155,908,298	0	293,936	237,413	19,719,870	21,004	206,124
Property operators	98,501,364	3,559,975,962	3,658,477,326	555,516	47,118,855	8,991,239	1,494,794,440	9,214,951	24,828,407
Real estate services	9,478,609	833,531,077	843,009,686	0	35,837,993	15,632,847	130,294,586	1,405,787	2,794,729
Total rental, hiring & real estate services⁶	140,180,734	5,400,404,842	5,540,585,576	564,344	100,524,444	31,376,784	1,808,312,341	17,344,080	59,547,719

Taxation statistics 2009–10
Table 4A: Partnership returns
Selected items, by fine industry², 2009–10 income year¹

Business income, expense and reconciliation items	Rent expenses	Total interest expenses	Total royalty expenses	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	All other expenses	Total expenses	Income reconciliation adjustments
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Accommodation & food services									
Accommodation	74,882,737	84,224,697	91,072	70,996,242	16,191,659	41,449,455	517,821,715	1,051,911,492	-101,820
Cafes, restaurants and takeaway food services	401,460,152	62,067,437	10,327,321	102,891,793	38,562,769	36,392,120	1,186,290,505	3,621,233,799	5,386,804
Pubs, taverns and bars	68,451,895	49,801,359	0	36,411,308	3,034,710	19,472,601	498,459,778	1,241,724,479	1,110,736
Clubs (hospitality)	891,709	58,571	0	220,116	38,696	98,635	3,489,441	6,364,120	0
Total accommodation & food services	545,686,493	196,152,064	10,418,393	210,519,459	57,827,834	97,412,811	2,206,061,439	5,921,233,890	6,395,720
Transport, postal & warehousing									
Road freight transport	21,661,859	85,857,367	456,188	202,525,497	254,520,981	77,249,339	782,499,700	1,922,432,430	3,420,058
Road passenger transport	4,151,448	28,699,736	502,855	50,440,303	51,728,099	15,309,168	312,791,185	565,267,787	3,445,808
Rail freight or passenger transport ⁵	0	69,735,075	9,755	9,753,748	424,985	3,982,532	120,632,512	218,123,377	12,207,435
Water freight transport	127,651	479,632	0	1,402,642	659,951	210,358	5,996,896	10,411,460	-970,686
Water passenger transport	607,591	938,555	0	1,803,739	133,375	2,027,206	17,984,357	24,711,015	25,061
Air and space transport	378,070	1,717,370	0	3,678,942	208,159	4,215,410	5,695,988	17,463,634	928,261
Scenic and sightseeing transport	744,956	3,862,081	0	10,427,649	5,167,189	3,989,551	33,905,137	69,172,699	-138,122
Pipeline and other transport	130,126	609,107	28,489	1,671,418	3,318,882	572,946	4,938,562	13,098,490	201,838
Postal and courier pick-up and delivery services	9,048,341	9,877,484	78,157	13,566,194	23,663,692	3,010,380	87,014,361	326,781,317	347,430
Water transport support services	636,580	2,342,699	11,053	4,433,694	896,081	703,649	31,050,759	50,410,914	51,034
Airport operations and other air transport support services	17,009	4,904,589	0	4,676,684	98,958	573,225	12,383,499	23,988,646	25,931,550
Other transport support services	2,231,745	3,206,392	70,548	5,815,548	7,519,942	1,680,796	42,420,035	203,977,802	368,006
Warehousing and storage services	9,100,718	7,419,174	0	4,904,224	1,791,366	2,019,361	43,249,198	89,785,311	-62,582
Total transport, postal & warehousing	48,836,094	219,649,261	1,157,045	315,100,282	350,131,660	115,543,921	1,500,562,189	3,535,624,882	45,755,091
Information media & telecommunications									
Newspaper, periodical, book and directory publishing	909,354	465,370	792,559	936,819	768,852	224,185	24,277,794	61,151,286	-53,286
Software publishing	74,039	2,716	5,296	23,073	29,167	15,806	379,946	655,103	0
Motion picture and video activities	77,964,518	1,113,623	260,584,550	28,761,186	1,506,524	10,659,605	227,467,488	747,190,129	82,330,156
Sound recording and music publishing	727,607	486,480	10,348,481	899,377	363,385	122,276	31,954,457	47,767,746	1,364,196
Radio broadcasting	16,024	55,447	0	94,190	45,474	29,975	440,156	868,442	0
Television broadcasting	9,288,470	49,182,446	740,135,945	338,904,539	143,951	21,150,514	2,759,039,647	3,948,968,611	543,814
Internet publishing and broadcasting	459,263	187,356	0	805,464	687,218	228,426	11,141,017	22,798,973	693,914
Telecommunications services	33,475	55,194	0	149,097	181,364	13,812	124,127,015	126,404,171	34,455
Internet service providers and web search portals	775,436	111,772	0	487,048	100,475	54,277	4,621,030	27,668,486	-17,217
Data processing, web hosting and electronic information storage	230,089	704,123	0	339,005	137,315	105,247	5,194,582	8,131,480	12,120
Libraries and archives	2,559	20,074	0	52,109	69,011	21,850	224,782	567,540	-160
Other information services	110	7,159	0	2,764	5,092	432	17,511	34,359	10,921
Total information media & telecommunications	90,480,944	52,391,760	1,011,866,831	371,454,671	4,037,828	32,626,405	3,188,885,425	4,992,206,326	84,918,913
Financial & insurance services									
Central banking	0	0	0	0	0	0	0	0	0
Depository financial intermediation	187,875	294,287	20,062	138,829	72,456	23,020	1,476,062	22,482,213	2,254
Non-depository financing	617,428	4,332,435	153,340	3,062,866	109,224	59,861	12,000,578	41,019,111	-96,391
Financial asset investing	4,398,642	24,377,949	66,004	5,536,553	1,307,407	2,613,832	104,319,256	764,941,955	-14,458,489
Life insurance	109,262	46,745	0	49,629	58,666	8,791	1,234,033	1,807,128	-39,706
Health and general insurance	444,708	131,677	0	272,094	274,740	31,492	4,684,504	6,773,890	299,492
Superannuation funds	153,201	11,908	0	101,340	32,569	24,741	37,852,829	38,475,215	9,381
Auxiliary finance and investment services	16,642,888	26,558,790	226,283	18,574,229	4,282,871	1,896,116	246,354,683	448,490,469	-6,462,047
Auxiliary insurance services	2,257,886	2,385,710	0	1,734,894	1,928,626	220,433	116,313,312	133,543,913	-361,808
Total financial & insurance services	24,811,890	58,139,501	465,689	29,470,434	8,066,559	4,878,286	524,235,257	1,457,533,894	-21,107,314
Rental, hiring & realestate services									
Motor vehicle and transport equipment rental and hiring	2,976,630	15,462,837	795,621	29,001,004	5,752,108	6,698,773	42,670,367	146,918,276	-66,965
Farm animal and bloodstock leasing	0	33,649	0	42,204	45,692	46,771	708,524	1,044,694	0
Other goods and equipment rental and hiring	24,497,951	95,982,395	495,840	93,200,639	20,914,508	15,019,994	206,990,401	639,094,953	139,989,903
Non-financial intangible assets (except copyrights) leasing	811,730	2,718,350	237,138	732,333	494,639	138,896	9,533,773	35,145,206	161,722
Property operators	47,533,066	567,013,288	132,599	137,284,144	17,067,794	52,568,955	1,321,331,654	3,728,462,848	-138,217,549
Real estate services	20,891,000	73,369,953	363,335	17,374,374	7,339,252	5,878,287	594,525,244	905,707,387	4,229,216
Total rental, hiring & real estate services⁶	96,710,317	754,580,472	2,024,533	277,634,698	51,613,993	80,351,676	2,175,759,963	5,456,373,364	6,096,327

Taxation statistics 2009–10
Table 4A: Partnership returns
Selected items, by fine industry², 2009–10 income year¹

Business income, expense and reconciliation items	Expense reconciliation adjustments	Net business profit - PP	Net business loss - PP	Net business profit - NPP	Net business loss - NPP	Total net business income or loss
	\$	\$	\$	\$	\$	\$
Accommodation & food services						
Accommodation	-8,780,301	1,228,241	-6,190,723	190,444,669	-54,464,299	131,017,888
Cafes, restaurants and takeaway food services	-8,125,719	1,175,384	-3,902,862	450,254,874	-89,205,059	358,383,732
Pubs, taverns and bars	2,263,656	173,415	-1,177,684	106,105,447	-29,550,799	75,550,379
Clubs (hospitality)	-61,661	0	0	949,080	-215,035	734,045
Total accommodation & food services	-14,704,025	2,577,040	-11,271,269	747,754,070	-173,435,192	565,686,044
Transport, postal & warehousing						
Road freight transport	-45,791,885	7,801,737	-24,233,538	372,450,510	-45,058,989	310,959,720
Road passenger transport	-59,515,297	1,158,835	-5,389,200	119,984,258	-47,403,936	68,349,957
Rail freight or passenger transport ⁵	-36,936,684	284	0	859,825	-70,119,263	-69,259,154
Water freight transport	11,395	23,458	-8,992	1,696,377	-328,770	1,382,073
Water passenger transport	-1,055,244	1,134	0	2,872,723	-3,055,379	-181,522
Air and space transport	-1,897,900	90,343	-287,505	1,705,329	-3,342,054	-1,833,887
Scenic and sightseeing transport	-4,171,404	147,234	-378,000	11,652,153	-9,953,659	1,467,728
Pipeline and other transport	-826,339	15,888	-196,692	5,301,995	-429,294	4,691,897
Postal and courier pick-up and delivery services	-1,748,960	575,144	-1,631,494	92,745,324	-3,603,438	88,105,530
Water transport support services	1,046,969	35,224	-251,924	21,852,853	-3,525,355	18,110,798
Airport operations and other air transport support services	-27,152,892	48,426	-14,420	3,057,542	-355,362	2,736,186
Other transport support services	-2,375,434	138,527	-359,675	26,876,204	-2,846,909	23,808,147
Warehousing and storage services	-553,570	702,488	-354,135	14,855,032	-2,243,920	12,959,465
Total transport, postal & warehousing	-180,967,245	10,738,722	-33,105,575	675,910,125	-192,266,328	461,296,938
Information media & telecommunications						
Newspaper, periodical, book and directory publishing	-124,171	753	-291,160	13,582,186	-2,802,009	10,489,770
Software publishing	0	0	0	422,716	-71,699	351,017
Motion picture and video activities	-93,065,934	232,382	-264,461	106,424,541	-4,781,031	101,611,431
Sound recording and music publishing	3,435,790	7,770	-32,742	14,369,448	-1,099,473	16,868,292
Radio broadcasting	-74,549	0	-114,149	190,697	0	76,548
Television broadcasting	8,889,198	0	0	177,449,546	-7,925	177,441,621
Internet publishing and broadcasting	-923,937	0	-32,363	12,752,328	-422,779	12,330,186
Telecommunications services	-1,238,569	87	-495	6,657,324	-46,459	6,610,457
Internet service providers and web search portals	-110,964	0	-37,648	4,748,396	-501,182	4,209,566
Data processing, web hosting and electronic information storage	-29,012	31,313	-3,789	3,181,746	-136,723	3,072,547
Libraries and archives	24,504	36,678	0	136,738	-77,020	96,396
Other information services	-7,331	0	0	25,171	-3,755	21,416
Total information media & telecommunications	-83,224,975	308,983	-776,807	339,940,837	-9,950,055	333,179,247
Financial & insurance services						
Central banking	0	0	0	0	0	0
Depository financial intermediation	-113,921	0	-153,752	1,084,179	-11,062	919,365
Non-depository financing	-195,893	60,581	0	8,791,959	-7,839,403	1,013,137
Financial asset investing	-8,037,475	1,278,648	-5,587,228	50,926,761	-27,620,534	18,997,647
Life insurance	-29,295	0	0	1,241,959	-85,771	1,156,188
Health and general insurance	12,836	39,664	-55,477	4,049,998	-25,669	4,008,516
Superannuation funds	30,086,231	0	-76,909	3,324,397	-4,442,836	-1,195,348
Auxiliary finance and investment services	2,037,100	478,495	-1,946,539	166,641,131	-19,328,587	145,844,500
Auxiliary insurance services	1,402,734	0	-772,289	47,502,150	-1,514,009	45,215,852
Total financial & insurance services	25,162,317	1,857,388	-8,592,194	283,562,534	-60,867,871	215,959,857
Rental, hiring & realestate services						
Motor vehicle and transport equipment rental and hiring	-11,829,697	515,637	-755,801	34,863,455	-27,647,663	6,975,628
Farm animal and bloodstock leasing	-16,843	433,777	-154,498	106,787	-18,745	367,321
Other goods and equipment rental and hiring	13,571,467	3,276,927	-7,602,992	278,134,662	-46,158,478	227,650,119
Non-financial intangible assets (except copyrights) leasing	-200,398	481,762	-161,780	121,227,113	-775,693	120,771,402
Property operators	478,215,412	9,248,303	-52,486,611	757,116,067	-431,621,142	282,256,617
Real estate services	200,309,561	850,346	-3,220,576	196,878,453	-52,584,967	141,923,256
Total rental, hiring & real estate services⁶	680,049,502	14,806,752	-64,382,258	1,388,326,537	-558,806,688	779,944,343

Taxation statistics 2009–10

Table 4A: Partnership returns

Selected items, by fine industry², 2009–10 income year¹

Business income, expense and reconciliation items	Number of partnerships	Gross payments where ABN not quoted - PP	Gross payments where ABN not quoted - NPP	Gross payments subject to foreign resident withholding - PP	Gross payments subject to foreign resident withholding - NPP	Assessable government industry payments - PP	Assessable government industry payments - NPP	Other business income - pp	Other business income - NPP
	no.	\$	\$	\$	\$	\$	\$	\$	\$
Professional, scientific & technical services									
Scientific research services	135	0	642	0	0	1,960	1,251,578	677,901	64,199,661
Architectural, engineering and technical services	5,095	11,973	248,266	0	37,224	79,298	624,728	6,238,100	2,900,232,397
Legal and accounting services	3,890	207,847	2,714,465	0	58,945	7,809	9,821,137	4,472,893	10,877,315,061
Advertising services	685	0	347,032	0	2,019	0	208,709	853,341	179,582,247
Market research and statistical services	125	0	0	0	0	0	0	129,341	32,732,538
Management and related consulting services	2,390	500	512,693	0	0	196,573	580,227	15,006,745	2,603,490,783
Veterinary services	330	0	0	0	0	31,509	25,457	1,228,135	319,951,386
Other professional, scientific and technical services	1,110	49,485	82,133	0	0	510	9,462	897,787	92,697,093
Computer system design and related services	1,785	72,294	90,221	0	529,231	3,995	12,919	3,063,232	350,006,147
Total professional, scientific & technical services	15,545	342,099	3,995,452	0	627,419	321,654	12,534,217	32,567,475	17,420,207,313
Administrative & support services									
Employment services	430	0	5,748	0	907,338	16,468	349,779	2,421,440	458,661,071
Travel agency and tour arrangement services	365	0	0	0	0	14,456	135,793	461,499	171,038,962
Other administrative services	1,015	0	80,944	0	0	730	236,899	1,106,908	307,419,407
Building cleaning, pest control and gardening services	11,460	34,378	1,826,323	6,429	0	131,228	1,895,882	7,655,228	1,027,933,430
Packaging services	90	0	0	0	0	4,244	6,220	3,156,109	23,180,107
Total administrative & support services	13,355	34,378	1,913,015	6,429	907,338	167,126	2,624,573	14,801,184	1,988,232,977
Total public administration and safety	580	670	108,738	0	0	10,336	26,816	169,900	209,121,063
Education & training									
Preschool education	65	0	0	0	0	0	549,574	0	15,272,168
School education	30	0	0	0	0	0	0	1,033,802	4,795,064
Tertiary education	460	0	187,264	0	0	0	16,897	170,409	98,380,974
Adult, community and other education	1,940	0	722,990	0	0	32,693	243,591	1,361,341	181,529,624
Educational support services	55	0	0	0	0	0	0	52,522	4,331,439
Total education & training	2,555	0	910,254	0	0	32,693	810,062	2,618,074	304,309,269
Health care & social assistance									
Hospitals	70	0	0	0	0	168	66,676	18,556	61,842,502
Medical services	1,125	0	29,040	0	0	18,958	11,251,898	2,491,338	1,267,448,166
Pathology and diagnostic imaging services	85	0	0	0	0	0	125,854	0	595,623,835
Allied health services	2,260	0	472,046	0	24	25,491	686,304	1,565,738	1,067,222,921
Other health care services	30	0	0	0	0	0	0	0	2,010,882
Residential care services	140	0	0	0	0	13,238	36,462,697	698,943	142,346,223
Child care services	465	0	0	0	0	93,630	7,111,784	2,838,995	177,614,571
Other social assistance services	135	0	64,677	0	0	0	0	0	10,065,665
Total health care & social assistance	4,310	0	565,763	0	24	151,485	55,705,213	7,613,570	3,324,174,765
Arts & recreation services									
Museum operation	45	0	0	0	0	0	0	45,817	4,454,137
Parks and gardens operations	75	0	0	0	0	0	10,220	159,193	13,323,131
Creative and performing arts activities	1,885	0	135,217	0	2,332	380	409,102	365,509	147,297,794
Sports and physical recreation activities	650	0	157,937	0	0	882	686,334	709,573	305,551,681
Horse and dog racing activities	555	0	95,565	0	0	93,732	121,574	12,165,799	71,258,722
Amusement and other recreation activities	385	0	0	0	0	6,955	63,942	576,088	72,969,122
Gambling activities	270	0	0	0	0	0	0	61,462	2,057,302,612
Total arts & recreation services	3,865	0	388,719	0	2,332	101,949	1,291,172	14,083,441	2,672,157,199
Other services									
Automotive repair and maintenance	8,105	0	2,021,991	0	0	159,327	3,670,858	10,312,493	2,139,727,346
Machinery and equipment repair and maintenance	2,320	34,480	12,183	0	0	57,789	212,712	3,584,406	502,260,039
Other repair and maintenance	815	0	57,417	0	0	0	152,158	114,285	104,854,106
Personal care services	3,490	51,820	9,895	0	0	138,853	1,480,218	3,795,536	566,082,402
Funeral, crematorium and cemetery services	100	0	28,465	0	0	885	401,985	138,818	38,711,295
Other personal services	2,520	97,235	265,258	0	0	58,127	363,499	5,268,534	313,557,676
Religious services	30	0	0	0	0	0	0	43,022	1,114,436
Civic, professional and other interest group services	755	4,453	0	0	0	385,567	8,825	18,375,833	148,290,125
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	5	0	0	0	0	0	0	0	148,761
Total other services	18,140	187,988	2,395,209	0	0	800,548	6,290,255	41,632,927	3,814,746,186
Other⁷	25,865	423,735	2,165,124	1,186,182	227,167	4,741,664	6,351,683	373,305,953	4,573,719,360
Total all industries	382,400	5,084,768	141,661,668	1,210,036	3,522,647	361,653,685	256,059,419	20,621,200,549	138,127,602,437

Taxation statistics 2009–10

Table 4A: Partnership returns

Selected items, by fine industry², 2009–10 income year¹

Business income, expense and reconciliation items	Total business income - PP	Total business income - NPP	Total business income	Foreign resident withholding expenses	Contractor/ subcontractor & commission expenses	Superannuation expenses	Cost of sales	Bad debts	Lease expenses
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Professional, scientific & technical services									
Scientific research services	679,861	65,451,881	66,131,742	0	3,428,217	333,928	2,440,207	1,505	23,973
Architectural, engineering and technical services	6,329,371	2,901,142,615	2,907,471,986	1,572	781,532,904	25,362,782	615,915,388	21,763,125	13,971,372
Legal and accounting services	4,688,549	10,889,909,608	10,894,598,157	0	156,709,209	185,439,039	66,356,491	83,301,732	15,540,829
Advertising services	853,341	180,140,007	180,993,348	6,820	5,140,289	1,941,407	64,216,305	382,928	236,211
Market research and statistical services	129,341	32,732,538	32,861,879	16,732	1,027,322	543,376	7,296,093	10,876	26,097
Management and related consulting services	15,203,818	2,604,583,703	2,619,787,521	0	39,499,616	6,869,655	59,624,202	5,229,725	1,971,624
Veterinary services	1,259,644	319,976,843	321,236,487	0	6,011,402	6,252,573	61,196,271	394,534	2,046,667
Other professional, scientific and technical services	947,782	92,788,688	93,736,470	69,992	2,951,194	718,791	11,983,367	125,600	252,438
Computer system design and related services	3,139,521	350,638,518	353,778,039	0	13,550,350	4,302,478	148,292,107	441,566	530,640
Total professional, scientific & technical services	33,231,228	17,437,364,401	17,470,595,629	95,116	1,009,850,503	231,764,029	1,037,320,431	111,651,591	34,599,851
Administrative & support services									
Employment services	2,437,908	459,923,936	462,361,844	0	27,976,200	18,734,879	78,200,221	312,890	543,695
Travel agency and tour arrangement services	475,955	171,174,755	171,650,710	0	2,434,548	1,728,080	95,026,112	93,671	171,887
Other administrative services	1,107,638	307,737,250	308,844,888	0	13,333,993	7,902,508	31,761,958	501,858	1,867,938
Building cleaning, pest control and gardening services	7,827,263	1,031,655,635	1,039,482,898	6,878	77,633,635	9,299,598	99,597,039	444,564	3,274,322
Packaging services	3,160,353	23,186,327	26,346,680	0	1,343,055	436,788	10,955,238	58,011	157,827
Total administrative & support services	15,009,117	1,993,677,903	2,008,687,020	6,878	122,721,431	38,101,853	315,540,568	1,349,994	6,015,669
Total public administration and safety	180,906	209,256,617	209,437,523	0	3,792,305	2,419,782	66,119,520	142,141	300,126
Education & training									
Preschool education	0	15,821,742	15,821,742	492	29,931	630,071	222,955	0	19,920
School education	1,033,802	4,795,064	5,828,866	212	425,684	124,720	72,690	1,683	19,161
Tertiary education	170,409	98,585,135	98,755,544	0	3,423,587	1,928,257	9,712,933	33,656	101,635
Adult, community and other education	1,394,034	182,496,205	183,890,239	27,766	11,474,943	1,298,377	14,469,971	39,044	707,664
Educational support services	52,522	4,331,439	4,383,961	0	460,675	26,017	150,673	0	2,636
Total education & training	2,650,767	306,029,585	308,680,352	28,470	15,814,820	4,007,442	24,629,222	74,383	851,016
Health care & social assistance									
Hospitals	18,724	61,909,178	61,927,902	0	1,421,569	620,604	6,811,348	1,107	391,303
Medical services	2,510,296	1,278,729,104	1,281,239,400	3,434,150	64,958,270	19,356,560	29,170,271	254,079	3,231,475
Pathology and diagnostic imaging services	0	595,749,689	595,749,689	0	11,161,974	2,592,669	3,987,963	933,206	372,498
Allied health services	1,591,229	1,068,381,295	1,069,972,524	3,011,660	49,641,510	16,837,947	71,966,018	265,949	5,604,698
Other health care services	0	2,010,882	2,010,882	0	36,988	15,549	195,433	0	0
Residential care services	712,181	178,808,920	179,521,101	0	2,557,197	3,547,761	18,777,568	2,550	1,029,658
Child care services	2,932,625	184,726,355	187,658,980	0	853,523	6,983,811	15,218,558	196,236	479,108
Other social assistance services	0	10,130,342	10,130,342	0	269,128	71,933	1,446,222	528	21,384
Total health care & social assistance	7,765,055	3,380,445,765	3,388,210,820	6,445,810	130,900,159	50,026,834	147,573,381	1,653,655	11,130,124
Arts & recreation services									
Museum operation	45,817	4,454,137	4,499,954	0	26,293	22,131	2,002,117	0	8,677
Parks and gardens operations	159,193	13,333,351	13,492,544	0	139,309	164,658	2,295,503	0	9,445
Creative and performing arts activities	365,889	147,844,445	148,210,334	0	13,685,796	857,803	17,090,072	92,264	121,522
Sports and physical recreation activities	710,455	306,395,952	307,106,407	0	5,050,798	3,346,991	21,857,548	20,573	1,257,589
Horse and dog racing activities	12,259,531	71,475,861	83,735,392	0	1,361,430	790,199	8,900,682	378,339	166,445
Amusement and other recreation activities	583,043	73,033,064	73,616,107	1,374	1,216,765	898,097	8,404,643	14,475	123,942
Gambling activities	61,462	2,057,302,612	2,057,364,074	4,653	1,227,120,109	651,886	44,466,363	74,237	86,294
Total arts & recreation services	14,185,390	2,673,839,422	2,688,024,812	6,027	1,248,600,500	6,731,765	105,016,928	579,888	1,773,914
Other services									
Automotive repair and maintenance	10,471,820	2,145,420,195	2,155,892,015	61,279	40,142,366	23,573,438	865,017,758	1,601,938	3,942,345
Machinery and equipment repair and maintenance	3,676,675	502,484,934	506,161,609	154,455	9,651,009	4,435,407	204,590,057	527,824	639,594
Other repair and maintenance	114,285	105,063,681	105,177,966	0	2,017,890	746,236	31,317,603	100,293	135,272
Personal care services	3,986,209	567,572,515	571,558,724	0	4,824,785	12,649,608	104,939,230	120,340	1,092,390
Funeral, crematorium and cemetery services	139,703	39,141,745	39,281,448	0	462,620	735,657	11,094,527	101,726	9,536
Other personal services	5,423,896	314,186,433	319,610,329	841	10,553,932	4,292,642	51,871,010	112,950	1,242,845
Religious services	43,022	1,114,436	1,157,458	0	0	0	345,243	5,000	4,777
Civic, professional and other interest group services	18,765,853	148,298,950	167,064,803	0	29,583,165	762,953	26,254,740	299,386	650,891
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	0	148,761	148,761	0	14,729	0	0	0	0
Total other services	42,621,463	3,823,431,650	3,866,053,113	216,575	97,250,496	47,195,941	1,295,430,168	2,869,457	7,717,650
Other⁷	379,657,534	4,582,463,334	4,962,120,868	69,420	440,615,503	24,721,449	1,811,648,424	6,382,989	11,241,724
Total all industries	20,997,534,359	138,529,001,246	159,526,535,605	17,136,099	7,294,699,633	1,033,559,550	63,231,810,725	197,954,066	530,816,743

Taxation statistics 2009–10
Table 4A: Partnership returns
Selected items, by fine industry², 2009–10 income year¹

Business income, expense and reconciliation items	Rent expenses	Total interest expenses	Total royalty expenses	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	All other expenses	Total expenses	Income reconciliation adjustments
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Professional, scientific & technical services									
Scientific research services	502,575	61,925,111	0	387,730,538	402,808	254,297	134,979,028	592,022,187	-16,681,748
Architectural, engineering and technical services	29,284,227	17,227,998	20,383	32,524,114	27,250,722	6,075,826	1,125,234,075	2,696,164,488	-2,149,281
Legal and accounting services	198,601,686	113,188,121	2,232,402	37,766,407	13,150,610	13,779,172	6,567,245,018	7,453,310,716	27,595,878
Advertising services	3,613,515	2,282,131	420	3,902,696	3,317,374	548,980	64,576,706	150,165,782	1,519,407
Market research and statistical services	758,401	274,253	0	399,319	515,203	71,155	12,357,090	23,295,917	-2,062,471
Management and related consulting services	17,441,073	28,531,615	38,973	18,418,604	8,504,534	6,534,048	1,842,748,486	2,035,412,155	1,071,268
Veterinary services	10,568,195	3,338,138	0	4,529,393	2,050,274	2,330,922	159,850,148	258,586,517	233,052
Other professional, scientific and technical services	3,867,392	1,864,339	38,335	6,226,064	3,694,773	769,509	35,730,082	68,291,876	69,825
Computer system design and related services	4,564,865	10,007,152	79,633	5,402,360	5,192,546	780,594	88,103,747	281,248,038	-1,776,672
Total professional, scientific & technical services	269,201,929	238,638,858	2,410,146	496,899,495	64,078,844	31,144,503	10,030,824,380	13,558,497,676	7,819,258
Administrative & support services									
Employment services	6,292,800	5,024,853	10,193	4,227,480	2,641,359	3,797,724	257,773,263	405,535,557	-50,740
Travel agency and tour arrangement services	4,722,627	1,105,682	8,197	2,195,542	1,557,364	664,192	47,653,196	157,300,098	-135,736
Other administrative services	14,735,618	3,474,258	390,256	6,687,036	2,845,713	1,321,407	166,116,312	250,938,855	11,457,593
Building cleaning, pest control and gardening services	12,685,261	18,112,486	1,710,687	53,053,396	72,495,801	13,226,056	302,079,017	663,618,740	129,258
Packaging services	617,947	609,734	26,236	997,928	548,184	305,461	7,853,355	23,909,764	204,724
Total administrative & support services	39,054,253	28,327,013	2,145,569	67,161,382	80,088,421	19,314,840	781,475,143	1,501,303,014	11,605,099
Total public administration and safety	2,784,629	4,555,793	52,722	4,253,725	4,950,553	621,059	90,996,864	180,989,219	-193,094
Education & training									
Preschool education	554,336	1,365,481	18,185	417,057	205,713	238,191	10,085,017	13,787,349	49,095
School education	348,202	152,888	7,801	118,932	133,474	97,638	3,618,376	5,121,461	21,955
Tertiary education	3,819,535	893,356	652,239	2,402,608	1,906,037	462,438	51,981,205	77,317,486	-690,699
Adult, community and other education	10,540,187	4,419,107	809,914	9,112,920	11,012,250	2,439,118	73,830,168	140,181,429	-242,366
Educational support services	168,301	40,686	1,969	194,326	148,163	24,776	1,919,680	3,137,902	-3,572
Total education & training	15,430,561	6,871,518	1,490,108	12,245,843	13,405,637	3,262,161	141,434,446	239,545,627	-865,587
Health care & social assistance									
Hospitals	2,064,573	373,298	0	793,848	196,858	440,030	35,224,808	48,339,346	10,115
Medical services	33,877,599	6,098,982	4,829	8,758,879	1,948,185	4,048,262	664,055,883	839,197,424	-1,726,933
Pathology and diagnostic imaging services	14,216,252	2,121,408	0	5,560,304	345,975	2,364,530	424,619,998	468,276,777	-369,784
Allied health services	43,843,623	9,947,381	149,688	15,385,309	5,904,590	5,338,754	530,263,084	758,145,416	940,800
Other health care services	168,789	71,384	8,360	106,378	47,348	103,562	624,695	1,378,486	7,513
Residential care services	8,561,544	17,207,889	16	14,011,430	503,151	2,961,268	126,249,391	195,409,423	-16,883,092
Child care services	13,043,801	8,018,595	48,856	5,709,753	1,979,732	3,466,693	107,896,543	163,895,209	347,235
Other social assistance services	429,511	236,698	0	281,888	434,323	62,836	3,087,100	6,341,551	1,320
Total health care & social assistance	116,205,692	44,075,635	211,749	50,607,789	11,360,162	18,785,935	1,892,021,502	2,480,983,632	-17,672,826
Arts & recreation services									
Museum operation	181,175	76,988	0	236,693	138,637	138,036	1,824,639	4,655,386	-10,080
Parks and gardens operations	659,756	251,781	0	599,969	319,559	382,225	6,672,574	11,494,779	9,559
Creative and performing arts activities	4,453,910	1,928,734	1,814,856	7,421,334	4,967,990	1,404,614	56,547,844	110,382,812	482,344
Sports and physical recreation activities	18,397,731	4,992,538	598,148	9,647,108	2,122,941	3,387,702	204,423,311	275,102,978	519,467
Horse and dog racing activities	2,003,582	2,773,013	1,866	5,781,773	4,080,179	2,722,535	55,974,358	84,934,401	16,467
Amusement and other recreation activities	7,829,579	2,509,642	435,743	7,397,412	2,161,641	2,396,493	33,996,623	67,386,429	150,505
Gambling activities	2,182,651	1,176,355	28,082	742,678	775,358	409,702	311,380,070	1,589,098,438	2,282,518
Total arts & recreation services	35,708,384	13,709,051	2,878,695	31,826,967	14,566,305	10,841,307	670,819,419	2,143,055,223	3,450,780
Other services									
Automotive repair and maintenance	73,073,224	40,347,023	612,089	60,279,068	51,045,312	16,207,332	617,492,027	1,793,395,199	1,810,233
Machinery and equipment repair and maintenance	9,305,643	7,666,848	165,023	16,646,546	17,149,638	3,343,070	131,063,420	405,338,534	539,781
Other repair and maintenance	9,911,990	1,865,696	202,101	2,551,146	3,510,850	537,707	27,095,301	79,992,085	34,727
Personal care services	68,359,164	8,952,004	573,932	14,990,569	6,861,438	4,443,315	252,825,168	480,631,943	1,317,122
Funeral, crematorium and cemetery services	1,300,766	951,994	0	1,706,869	1,074,974	470,374	14,768,995	32,678,038	54,507
Other personal services	24,809,444	10,422,187	401,700	18,348,014	12,799,889	6,301,743	114,933,597	256,090,794	852,669
Religious services	0	37,022	0	74,852	109,653	16,460	337,340	930,347	0
Civic, professional and other interest group services	1,795,043	6,876,887	5,316	4,417,507	2,229,942	2,928,176	54,351,583	130,155,589	-3,524,310
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	0	2,753	0	5,137	10,067	0	58,482	91,168	0
Total other services	188,555,274	77,122,414	1,960,161	119,019,708	94,791,763	34,248,177	1,212,925,913	3,179,303,697	1,084,729
Other⁷	92,626,362	176,766,512	1,204,729	130,861,566	55,355,012	46,035,692	1,409,372,827	4,206,858,241	11,970,274
Total all industries	3,159,354,971	5,407,033,443	1,110,301,028	5,599,225,403	2,040,646,169	2,220,024,540	50,994,906,752	142,860,856,329	405,434,686

Taxation statistics 2009–10

Table 4A: Partnership returns

Selected items, by fine industry², 2009–10 income year¹

Business income, expense and reconciliation items	Expense reconciliation adjustments	Net business profit - PP	Net business loss - PP	Net business profit - NPP	Net business loss - NPP	Total net business income or loss
	\$	\$	\$	\$	\$	\$
Professional, scientific & technical services						
Scientific research services	62,206,507	73,948	-452,712	7,400,161	-487,050,939	-480,029,542
Architectural, engineering and technical services	7,307,644	775,831	-2,583,537	482,337,507	-29,638,328	450,891,473
Legal and accounting services	122,046,293	1,780,290	-992,964	3,614,875,502	-15,518,547	3,600,118,432
Advertising services	1,628,780	169,903	-77,003	36,326,383	-2,442,652	33,976,631
Market research and statistical services	-17,487	2,023	-138,832	8,011,966	-314,993	7,560,164
Management and related consulting services	18,805,481	1,963,343	-4,781,666	619,798,813	-12,812,083	604,168,407
Veterinary services	2,247,228	56,799	-981,487	66,851,733	-795,880	65,131,165
Other professional, scientific and technical services	-857,419	84,700	-294,158	28,651,676	-3,657,824	24,784,394
Computer system design and related services	596,572	850,232	-448,452	75,683,514	-4,701,180	71,384,114
Total professional, scientific & technical services	213,963,599	5,757,069	-10,750,811	4,939,937,255	-556,932,426	4,377,985,238
Administrative & support services						
Employment services	2,866,057	349,343	-696,728	62,412,450	-2,430,922	59,634,143
Travel agency and tour arrangement services	-406,904	16,805	-752,156	15,425,815	-1,863,631	12,826,833
Other administrative services	-15,864,721	31,795	-600,533	62,336,445	-8,167,731	53,599,976
Building cleaning, pest control and gardening services	-8,647,361	1,142,754	-3,685,165	381,705,944	-12,126,703	367,036,830
Packaging services	-210,478	277,480	-916,357	3,287,193	-209,427	2,438,889
Total administrative & support services	-22,263,407	1,818,177	-6,650,939	525,167,847	-24,798,414	495,536,671
Total public administration and safety	2,538,333	11,317	-423,676	35,726,898	-4,765,124	30,549,415
Education & training						
Preschool education	258,987	0	0	2,706,980	-364,505	2,342,475
School education	-66,330	0	-249,894	1,034,165	-121,241	663,030
Tertiary education	-750,302	64,267	-90,056	23,370,869	-3,314,841	20,029,009
Adult, community and other education	-589,377	100,081	-1,456,359	49,752,693	-5,870,768	42,525,647
Educational support services	-107,839	16,738	-4,267	1,175,050	-49,419	1,138,102
Total education & training	-1,254,861	181,086	-1,800,576	78,039,757	-9,720,774	66,698,263
Health care & social assistance						
Hospitals	295,437	0	-69,696	14,010,854	-47,050	13,894,108
Medical services	7,862,505	14,279	-1,728,349	459,045,533	-9,440,176	447,891,287
Pathology and diagnostic imaging services	12,223,293	0	0	141,344,293	-2,017,872	139,326,421
Allied health services	5,291,431	392,346	-748,707	323,168,404	-5,441,261	317,370,782
Other health care services	-133,750	0	0	646,930	-140,771	506,159
Residential care services	-4,704,487	0	-110,305	14,462,188	-51,526,104	-37,174,221
Child care services	-592,608	219,378	-472,926	28,644,640	-3,833,634	24,557,458
Other social assistance services	-66,751	0	-2,232	4,185,301	-448,337	3,734,732
Total health care & social assistance	20,175,070	626,003	-3,132,215	985,508,143	-72,895,205	910,106,726
Arts & recreation services						
Museum operation	-121,204	0	-26,637	801,731	-1,083,246	-308,152
Parks and gardens operations	-52,570	44,652	-103,184	2,251,237	-322,884	1,869,821
Creative and performing arts activities	-5,013,153	5,632	-316,779	40,994,648	-7,388,619	33,294,882
Sports and physical recreation activities	1,858,303	100,131	-259,643	46,414,633	-11,499,029	34,756,092
Horse and dog racing activities	-837,405	755,351	-4,434,501	9,153,030	-7,612,132	-2,138,252
Amusement and other recreation activities	-801,955	82,941	-217,370	9,421,494	-3,932,526	5,354,539
Gambling activities	245,274	16,306	-3,609	471,911,096	-1,256,159	470,667,634
Total arts & recreation services	-4,722,710	1,005,013	-5,361,723	580,947,869	-33,094,595	543,496,564
Other services						
Automotive repair and maintenance	-7,883,792	1,385,148	-4,541,809	382,139,713	-21,633,218	357,349,834
Machinery and equipment repair and maintenance	-3,561,857	341,387	-1,737,624	104,664,574	-5,348,619	97,919,718
Other repair and maintenance	-416,225	23,328	-164,571	26,400,978	-1,473,972	24,785,763
Personal care services	1,570,516	434,128	-1,730,995	108,937,607	-13,600,357	94,040,383
Funeral, crematorium and cemetery services	135,292	0	-62,897	7,436,748	-580,642	6,793,209
Other personal services	-2,779,301	692,743	-1,506,845	70,158,602	-7,873,403	61,483,306
Religious services	16,956	0	-58,658	331,508	-28,783	244,067
Civic, professional and other interest group services	-245,219	2,406,714	-4,238,173	36,850,232	-1,909,596	33,114,763
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	-793	0	0	56,800	0	56,800
Total other services	-13,164,423	5,283,448	-14,041,572	736,976,762	-52,448,590	675,787,843
Other⁷	-64,316,895	46,836,992	-70,626,557	610,572,045	-191,397,696	395,407,267
Total all industries	-737,360,267	2,471,313,223	-3,113,866,968	20,372,462,979	-3,456,673,063	16,277,287,544